



B E S T S E C R E T

**Rules of Procedure  
for the complaint mechanism  
pursuant to  
the German Act on Entrepreneurial  
Duties of Care in Supply Chains  
(Supply Chain Due Diligence Act - SCDDA)  
of the  
Best Secret Group SE  
including all of its subsidiaries**

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## 1 What is the complaint mechanism? What is its scope?

The complaint mechanism under the SCDDA allows any person to confidentially report to BestSecret Group any reports of risks or violations of human rights or environmental obligations that have already occurred in the supply chain of Best Secret Group SE and its subsidiaries (collectively, the "**BestSecret Group**"). It is a protected channel for communicating observations, information, and concerns in this regard.

Every report made in good faith helps BestSecret Group to identify human rights and environmental risks in the supply chain at an early stage and to prevent their occurrence or to sustainably remedy violations that have already occurred. Therefore, it is important to report such observations. We ask for your assistance in this regard.

The most important elements of the complaint mechanism and your position as a complainant or whistleblower are outlined below. If you have any further questions in connection with your report, please contact the reporting channel (Section 4) or contact person (Section 6) listed below.

## 2 For which type of complaints or reports may the complaint mechanism be used?

Reports can be made on risks or violations with regard to human rights and environmental obligations along the entire supply chain of the BestSecret Group.

Human rights are in particular the prohibition of child labor, forced labor and slavery, the granting of occupational health and safety, freedom of association, non-discrimination, minimum wage, prohibition of pollution and the requirement to preserve natural resources such as soil, water, air and emissions.

Environmental obligations arise in particular in connection with mercury, chemicals (especially persistent organic substances, so-called POPs) and hazardous waste.

Covered are not only risks and violations within the companies, locations, production sites and branches of the BestSecret Group, but also within the companies, locations, production sites, branches of all suppliers of the BestSecret Group as well as the suppliers of these suppliers.

Please note: Please do not dwell on the exact definition of the scope. We will take care of that with our team of experts. Report your observations and perceptions in the human rights and environmental spectrum, even if you are not sure whether they fall within the scope of the law.

## 3 Who may make complaints or reports?

Anyone may report or issue a complaint. Anyone can report/complain, regardless of whether they work for BestSecret Group (as a permanent employee, temporary worker, trainee, etc.) or they are a third party (e.g. as an employee of a supplier).

A whistleblower does not have to be affected by the risk or violation him/herself; third parties such as observers can also be whistleblowers. There is also the possibility to exchange information with interest groups regarding the report or to be represented by them (e.g. representation by/notification to trade unions, NGOs or other third parties can be considered).

## 4 Which reporting channels may be used?

Reports/complaints can be made under:

[whistleblowing.bestsecret.com](https://whistleblowing.bestsecret.com)



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The reporting channel is free of charge for whistleblowers and available without any timely restrictions.

## 5 How does the complaint procedure work?

### Overview over procedural steps:

#### **Step 1:** Receipt of the complaint/report

You make your report/complaint via the reporting channel mentioned in Section 4 and create a so-called secure mailbox in the electronic reporting system. You will be assigned a case ID and password for this purpose. **IMPORTANT:** Please note these details, otherwise you will no longer be able to access the secure mailbox and may not receive our response. You can use this mailbox to enter your report and communicate securely throughout the process, anonymously if you wish, regarding the status of the case, among other things. Documents, images and sound clips can be uploaded as attachments. Receipt of your report/complaint will be confirmed and documented. Confidential processing is guaranteed throughout the entire procedure.

#### **Step 2:** Review of the report/complaint

Your report/complaint is filed as a case and processed, i.e. it is checked for plausibility and the further procedure and responsibilities are defined. In particular, it is checked whether the facts need to be clarified further or whether they are already sufficiently substantiated and which internal departments may need to be involved. In addition to the activities of Compliance, the involvement of Legal Affairs, HR, Internal Audit and the Sustainability department is also a possibility. Usually, there is already an exchange with you on the facts of the case at this stage of the process. If desired, this can also be done anonymously via the electronic reporting system.

#### **Step 3:** Discussion of the facts

The facts are discussed with you. If you wish, you can remain anonymous. If the case is closed (i.e. the complaint is rejected), you will receive a statement of reasons. **IMPORTANT:** Please note the access data you received when using the electronic reporting system so that you can access our responses. If the case is not closed, a solution will be worked out in Step 4.

#### **Step 4:** Development of a solution

A proposal for a solution is drawn up on the basis of the facts ascertained. This will be discussed with you if you yourself are affected as a whistleblower. If you are not affected yourself, you will be informed of the proposed solution. If necessary, arrangements for compensation will also be made. We will comply with all relevant data protection regulations. This may also affect the amount of information we provide to you.

#### **Step 5:** Remedial Action

The agreed remedial measures, i.e. measures to end the violation as immediately as possible, will be implemented. The implementation is carried out either by a company of the BestSecret Group or an organization commissioned by BestSecret.

#### **Step 6:** Review of the remedial action and closure of the procedure

The implementation of the remedial action will be reviewed and evaluated. An interim report on the results of the evaluation will be prepared. If you are an affected party, the results of the evaluation will be discussed with you. In all other cases you will receive a final message. If the risk (or violation) is sufficiently eliminated, the interim report becomes the final report and the procedure is closed.



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### Chronological sequence:

The investigation and remediation teams work as efficiently as possible to review and resolve issues. Each investigation and remedial action is different and therefore the time required may vary. However, BestSecret Group strives to handle all concerns expeditiously, i.e., within weeks rather than months. The following applies: The more serious the risks or violations in question are in terms of intensity and extent, the faster remedial action must be taken. Ideally, the violation should be stopped altogether. In any case, whistleblowers shall be given feedback on their report within three (3) months from the date of acknowledgement of receipt of the report. If the review takes more than three (3) months, the whistleblower shall be provided with feedback at regular intervals, at least every three (3) months. You will also receive this feedback via the electronic reporting system. Therefore, please note the access data.

## 6 Who are the contact persons for whistleblowers?

The overall responsibility for the complaint mechanism lies with Compliance (available at [compliance@bestsecret.com](mailto:compliance@bestsecret.com)). The reports are initially received by Compliance via the electronic reporting system as a complaint channel. Compliance makes an initial assessment and decides whether the matter requires further clarification and, if necessary, forwards the report to another internal department (see above). In addition to Compliance, Legal Affairs, HR, Internal Audit and the Sustainability department may be considered as contact persons. The specific assignment is made on the basis of the content of the report.

## 7 Are complaints or reports (respectively) treated objectively, impartial, and independently?

Case processing is objective and impartial. Access to information is restricted to those persons who absolutely need this information to process the case (need-to-know principle).

The persons involved in case processing act independently. This means that the case handlers are impartial, independent in their case handling and not bound by instructions.

## 8 Is confidentiality safeguarded during the complaint procedure?

The persons involved in the case processing are bound to secrecy. Your identity as a whistleblower will be treated confidentially. This also applies if the suspicion ultimately proves to be unfounded. If you wish, you can also remain anonymous during the procedure.

All complaint channels are confidential channels through which you can ask questions and/or report concerns about actual or potential risks and violations of human rights and environmental obligations or respective misconduct.

## 9 How are whistleblowers protected against retaliation?

BestSecret Group does not tolerate any retaliatory measures (in particular discrimination, punishment, labor law measures, etc.) against persons who in good faith report concerns or observations or participate in a subsequent investigation. This applies even if the concerns are unfounded in the outcome.

Retaliation for such reports is strictly prohibited at all BestSecret Group companies and would be punished as serious misconduct, which is also laid down in our Code of Conduct. You can view this on the Internet on the [website of Best Secret Group SE](#). The relevant employees of BestSecret Group are regularly informed and trained with regard to the requirement of compliance with the prohibition of discrimination, the maintenance of confidentiality and the need-to-know principle.



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Furthermore, the confidential handling of personal data and the possibility of anonymous reporting helps protect whistleblowers from direct access by persons interested in retaliation.

**ATTENTION:** In the case of an anonymous report, make sure that the information on the facts cannot be traced back to you. Do not provide any information that could identify you as the whistleblower, if you wish to remain anonymous.

**Thank you for your support!**

For BestSecret Group, human rights and the protection of the environment have a high priority. Not only since the introduction of the SCDDA. With your reports you support us in the sustainable protection of these legal positions. Thank you for your cooperation!

A text by Best Secret Group SE and its subsidiaries.