



**Operating procedure for the complaints and reporting system**  
in accordance with the Supply Chain Due Diligence Act (LkSG)

5th March 2026

### **1. Purpose of this operating procedure**

The actions of Arbonia AG and its group companies (hereinafter 'Arbonia') towards employees, business partners, shareholders and the public are characterised by integrity, fairness and professionalism. Both strategic decisions and day-to-day operations are based on ethical and legal standards. Arbonia does not tolerate any unlawful conduct or violations of the code of conduct from the Board of Directors, Group Management, Managing Directors, employees, customers, suppliers or other business partners. In the event of misconduct or violations, Arbonia relies on relevant reports from employees, customers, suppliers or other third parties. Such reports can be made via the complaints and reporting system. During this process, confidentiality is maintained and identities are protected, and safeguarding against discrimination or punishment as a result of a report is ensured.

With this procedure, Arbonia provides information on how the complaints and reporting system can be accessed and implemented, and defines the corresponding responsibilities. This document is publicly available in accordance with the Supply Chain Due Diligence Act (LkSG).

### **2. Right to report**

Complaints, violations and reports of misconduct can be submitted by any person or organisation via the complaints and reporting system, provided that they relate to Arbonia's business activities.

In particular, the following events should be identified or prevented through a report:

- Criminal behaviour
- Violations of the code of conduct or Arbonia directives
- Violations of applicable domestic and foreign laws
- Questionable business practices or dangerous business conduct that could result in significant damage to Arbonia
- Incidents that could endanger the health or safety & security of employees or the general public (occupational and product safety)
- Events that could have significant adverse effects on Arbonia or its employees

### **3. Reporting offices**

Reporting offices can be found on the Group website in German, English, French and Italian, as well as on the websites of the Group companies in the respective national languages. Information can be submitted either directly via the online form on the website or by post.

Depending on the reporting channel, the person responsible for compliance within the company or the Group Head of Compliance will handle the complaint or report.

### **4. Protection for reporting persons**

A report can be made anonymously or with the disclosure of personal information. Providing a name and contact details enables more efficient processing of the report and allows any questions to be answered, but this is voluntary. The information disclosed in a report – including the identity of the person making the report as well as that of any individuals who are the subject of the report or otherwise mentioned in it – will be treated confidentially. This remains in effect after the procedure has concluded. Furthermore, all reports are only processed by a small group of selected employees within Arbonia.

Persons who report misconduct in good faith have the full support of Arbonia and are protected from sanctions.

### **5. Reporting procedure**

When a report is made, the reporting office records the facts and immediately investigates the reported misconduct, unless it is clear from the outset that no misconduct has occurred, that the matter is trivial or that the report was submitted in a vexatious manner. If the reporting person has provided contact details, receipt of the report will be confirmed within seven days.

The persons entrusted by Arbonia to conduct the investigation will discuss the facts of the matter with the individual who reported it. Internal or external bodies and specialist departments may be consulted to clarify the reported issue. All Arbonia employees are required to provide information to the office responsible for investigating the matter and any involved specialist departments, and to grant access to all business-related documents. The investigations will be carried out as quickly as possible, but within three months at the latest.

If a grievance is identified after the conclusion of the procedure, the necessary measures to remedy it will be initiated immediately, and the supervisor will be informed of the outcome of the procedure. The office responsible for investigating the matter must immediately inform the Board of Directors, the Chairperson of the Audit Committee, the CEO, the CFO, the Head of Compliance and the Head of Internal Audit about particularly serious issues as well as the measures that have been taken. In addition, regular reports on ongoing and completed procedures are sent to the Chairperson of the Audit Committee and the CEO.

The independence and confidentiality of the reporting offices and any specialist departments consulted are guaranteed. Arbonia employees must comply with the internal whistleblowing directive, which sets out rules for reporting misconduct.