

Rules of Procedure for the Complaints System according to the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)

1.1. Who is responsible for complaints relating to human rights and environmental issues?

The Executive Management of MBB SE is responsible for setting up this complaints procedure. If you have any further questions regarding the complaints procedure and the corresponding processes, please contact the Compliance Officer at compliance@mbb.com.

1.2. Who can submit complaints? Which complaints are processed?

These rules of procedure are aimed in particular at our employees, employees of direct or indirect suppliers and other affected parties as well as their representatives (hereinafter referred to as "whistleblowers"). The LkSG complaints procedure can be used to report potential risks or violations with regard to human rights and environmental concerns (hereinafter "complaints"). Access barriers are avoided by making the complaint procedure available via the MBB website in German and English.

1.3. Do I have to fear consequences if I make a complaint?

Whistleblowers are protected to a special degree. The protection of whistleblowers applies to all internal and external employees as well as to business partners, applicants and other external third parties. This applies regardless of whether the whistleblower himself is affected by the reported incident. The Executive Management of MBB SE will not tolerate any negative consequences as a result of hints or complaints. The processing of complaints and the corresponding investigation will be carried out fairly, objectively and with due regard for confidentiality. The applicable data protection regulations will be taken into account. The Compliance Officer is independent of instructions in the performance of his duties.

2. Details on the Complaint Procedure

2.1. Submitting a Complaint

Whistleblowers can submit complaints via the e-mail address compliance@mbb.com. Complaints will not be pre-evaluated or processed, but will be examined immediately upon receipt in accordance with the predefined processes and requirements.

2.2. Documenting Receipt

Every complaint sent via the e-mail address mentioned above is recorded and documented. This applies not only to the receipt, but also to the entire processing and the legal retention period.

2.3. Acknowledgement of Receipt to Whistleblower

After receipt of the complaint, the whistleblower will receive an acknowledgement of receipt. If an acknowledgement of receipt cannot be sent, for example because the acknowledgement of receipt cannot be transmitted or the whistleblower has not provided contact details, no acknowledgement of receipt will be sent.

2.4. Communication to Whistleblower

The Compliance Officer will seek to provide the whistleblower with initial feedback as soon as possible, at the latest within 3 months of acknowledgement of receipt. The Compliance Officer will inform whistleblowers of measures taken and seek to provide whistleblowers with final feedback with regard to the incident within 6 months of acknowledgement of receipt. In cases where a more comprehensive or thorough investigation is required, feedback may be provided later. If possible, an appropriate status report will be made to the whistleblower for further clarification of the potential incident.

2.5. Check Admissibility

The Compliance Officer checks the admissibility of the complaint and its relevance with regard to the LkSG. A complaint is admissible if it contains sufficient and plausible information about a potential incident so that further processing is possible. A complaint is relevant if the review reveals that there are indications of human rights or environmental risks in the supply chain or in the company's own business area. Furthermore, a complaint is relevant if it contains potential violations of the provisions of the LkSG that have arisen through the company itself or its direct or indirect suppliers.

This results in the following three cases:

- Case 1: Complaint is admissible and relevant to LkSG -> continue with 2.6.
- Case 2: Complaint is not admissible -> continue with 2.10.
- Case 3: Complaint is not relevant to the LkSG -> if necessary, the complaint will be investigated in another way.

2.6. Conduct initial Evaluation

The complaint will be investigated further if it is conclusive. The potential complaint will be followed up if, according to the documents provided, in particular the whistleblower's description of the facts, the evaluation of the documents submitted by the whistleblower in the individual case and other readily available information, a human rights or environmental risk or a violation of the provisions of the LkSG is likely.

No overly high requirements are placed on the assumption of conclusiveness, such as that clear evidence must be available. However, concrete, possible or probable facts and indications must underlie the suspicion. As soon as this is the case, the process continues either with step 2.7. and a conciliation procedure is carried out or with step 2.8. and the complaint is further clarified internally.

2.7. Conduct Conciliation Proceedings

MBB SE may offer a procedure for amicable settlement. The prerequisite for this is that the whistleblower is also the person affected by the potential violation. In such a conciliation procedure, a joint solution will be found to settle the complaint. If the whistleblower accepts the offer of a conciliation procedure, the Compliance Officer will work with the whistleblower to find a solution and initiate corresponding measures. However, the LkSG does not provide for an obligation to conduct a conciliation procedure. If the conciliation procedure is not carried out or no solution is found, the explanations in 2.8. apply and the complaint is further clarified internally.

2.8. Internal Clarification of Complaints

As a matter of principle, the Compliance Officer involves the Executive Management and, if necessary, other stakeholders in the internal clarification process. The necessary investigative steps are then defined in order to follow up the complaint and conclusively determine the facts of the matter, as well as appropriate measures required to determine the facts. The defined investigative steps are carried out as quickly as possible and the facts are examined and evaluated on the basis of the available information. The result of the assessment of the facts is documented. If the evidence is confirmed, the Executive Management formulates necessary measures.

2.9. Taking Measures

If the investigation of the complaint reveals that a risk exists or a violation has occurred, appropriate preventive or corrective measures are taken. The concrete design, implementation and review of the implementation of the measures is the responsibility of the Executive Management.

2.10. Final Information of the Whistleblower

The whistleblower is informed transparently about how his or her complaint has been handled and what measures have been taken.