

Rules of Procedure: Complaints procedure for human rights and environmental complaints within ALBA plc. & Co. KG

Purpose und area of application

With these Rules of Procedure, ALBA plc. & Co. KG (hereinafter: ALBA KG)

complies with the legal obligations according to Section 8 (2) LkSG (Supply Chain Due Diligence Act), to provide publicly accessible Rules of Procedure for the Conduct of Complaint Proceedings under the Supply Chain Due Diligence Act. The complaints procedure enables complainants to lodge complaints related to human rights and environmental risks, and to violations of human rights and environmental obligations in the business area and at direct suppliers of ALBA plc. & Co. KG as well as affiliated companies as per 15 et seq. AktG (German Stock Corporation Act) (hereinafter: ALBA companies).

The rules of procedure contain a description of the internal company process for the handling of complaints concerning human rights and environmental risks and violations. It is aimed at all internal and external interest groups.

Rules of Procedure: Complaints procedure of ALBA plc. & Co. KG

1.	Foreword	3
2.	Definitions.....	3
3.	Who can lodge complaints	3
4.	Possible subject areas for the complaints procedure	4
5.	Complaint submission channels	4
6.	Submitting a complaint	4
7.	Content requirements for a complaint.....	5
8.	Responsibility for handling complaints received	5
9.	Protection of complainants	5
9.1.	Protection from disadvantage or punishment	5
9.2.	Maintaining confidentiality	6
9.3.	Protection from threat and retaliation.....	7
10.	Amicable dispute resolution.....	7
11.	Process following receipt of a complaint.....	7
11.1.	Confirmation of receipt of the complaint to the complainant.....	7
11.2.	Examination of the complaint	7
11.3.	Information on the status / outcome of the complaints procedure	8
12.	Retention periods	9
Annex.....		10

1. Foreword

Ethical and lawful conduct is a top priority for ALBA KG and the respective ALBA companies affiliated with it pursuant to §§ 15ff. AktG (German Stock Corporation Act) (hereinafter referred to as ALBA) in their own business activities and in their relationships with their business partners and customers.

The ALBA KG has set up a complaints procedure for itself and the ALBA companies which enables individuals, companies and other organisations to report violations in relation to the Supply Chain Sourcing Obligations Act (hereinafter:“LkSG“).

Complainants who have submitted complaints regarding human rights and environmental risks or who become aware of violations of human rights and environmental obligations in the business area or at ALBA’s direct suppliers or otherwise become aware of this, are encouraged to use the complaints procedure set up by the ALBA KG. The complaints should be reported immediately upon anyone becoming aware of them. The following Complaints procedures are designed to ensure that all complaints received are investigated and processed in a transparent and understandable way.

2. Definitions

Complaint	includes all complaints and indications within the scope of the requirements of the LkSG for ALBA.
Complainants	persons who lodge a complaint with ALBA.

3. Who can lodge complaints

The complaints procedure is open to anyone who wishes to point out grievances that have arisen through the economic actions of ALBA or a direct or indirect supplier.

Complainants can, for example, be employees, contractors, direct and indirect suppliers, customers, local residents, investors, non-governmental organisations (NGOs) or uninvolved persons.

Complaints can be submitted by complainants who are themselves directly or indirectly affected (self-affected complainants) or by complainants who are not themselves affected (informing complainants).

4. Possible subject areas for the complaints procedure

The complaints procedure allows complainants to draw attention to violations of applicable law in the area of human rights and environmental regulations. These include, in particular, unequal treatment, health and safety risks, protection against abuse of power, forced and child labour and environmental risks such as, for example, harmful emissions and contamination of air, water and soil or the export of hazardous substances.

For your orientation, you will find more detailed information on the individual topics covered by the complaints procedure in the annex.

5. Complaint submission channels

Complainants can report a complain to the internal compliance department of ALBA KG in the following ways.

The compliance department can be contacted via the web-based tool 'Integrity Line' (<https://alba.integrityline.com/frontpage>) in the following languages:

- German
- English
- Polish
- Croatian
- Bosnian

You can also send the compliance department your complaint by email at compliance@alba.info.

Complaints can be submitted in German and English via the email reporting channel..

6. Submitting a complaint

The reporting channels are available to complainants without restriction.

In order to ensure that the facts of the case are discussed with the complainant, complainants should apply to the office, stating their name and a contact option.

The complaints procedure is free of charge for the complainant.

7. Content requirements for a complaint

In order to ensure a fast, adequate and effective handling of the complaint, it is important that the complaint contains all the relevant information and the facts are described in as much detail as possible. The answering of W-questions (who, where, what, when, why (and how)) has proven successful here.

In particular, answers to the following questions are requested, if possible:

- What has actually happened?
- When did the incident occur?
- Is there imminent danger to life and limb?
- In which company did the incident occur? (ALBA company, business partner / supplier, other, unknown)
- Please name the ALBA company / business partner / supplier / other
- In which country did the incident occur?
- In which city did the incident occur?
- Please state the name of the department concerned.
- Are you an employee of the company concerned?
- How many and which persons are involved in the incident?
- Have measures been taken to minimise or eliminate the incident?
- If yes, which ones?

8. Responsibility for handling complaints received

The internal compliance department is in charge of implementing the complaints procedure.

The ALBA KG shall ensure that the persons responsible for conducting the complaints procedure act impartially, are independent and are not bound by professional instructions. In addition, ALBA KG ensures that the persons entrusted with the implementation of the complaints procedure are competent.

9. Protection of complainants

9.1. Protection from disadvantage or punishment

ALBA ensures adequate and effective protection for the complainant against disadvantage or punishment To this end, ALBA has implemented internal measures for the protection of

the complainants. This applies if and to the extent that the complainant has made a complaint to the best of their knowledge and belief, that is, if the complainant had reasonable grounds for believing that the information in the complaint is true. The protection of the complainant can only ever be guaranteed to the extent of ALBA's legal influence.

ALBA does not allow for any culture of accusation, stigmatisation or prejudice and will support and protect affected persons. ALBA reserves the right to take appropriate action against anyone who retaliates or threatens or attempts to retaliate against complainants who have made the complaint in accordance with these Rules of Procedure.

In the case of complaints which are incorrect in content and which the complainant demonstrably raises with knowledge of the untruth, as well as in the case of demonstrably knowing dissemination of false and / or misleading information (e.g. knowingly false suspicion) ALBA reserves the right to consider disciplinary / labour law measures and / or civil or criminal proceedings.

Any abuse of these Rules of Procedure through deliberately false or abusive complaints based on personal interest will result in the complainant losing the protection of these Rules of Procedure.

9.2. Maintaining confidentiality

ALBA shall ensure that the confidentiality of the complainant's identity and of any third parties named in the notice of complaint is preserved and unauthorised employees do not have access to it.

The complainant should not suffer any disadvantages as a result of using the complaints procedure. Information about the identity of the complainant will only be disclosed to persons who must be directly involved in the investigation of the case. This means that involved departments will only be informed insofar as this is absolutely necessary to clarify the facts of the case. ALBA will only disclose the identity of the complainant(s) and the person(s) concerned to the extent necessary to clarify the facts of the case..

All complaints received will be handled in accordance with the relevant data protection regulations.

Information about the identity of the complainant will only be disclosed to government bodies and authorities if this is required by law or by a court or administrative order, or if there is sufficient suspicion of a criminal offence.

9.3. Protection from threat and retaliation

Any kind of threat, retaliation, including threats and attempts of retaliation, punishment or discrimination will not be tolerated. The following are protected from retaliation under this policy:

- the complainant
- persons who support the complainant in submitting a report
- Third parties associated with the complainants who may suffer retaliation in a work-related context, such as colleagues or relatives of the complainant(s)
- any person who has assisted in the investigation of the validity of the complaint.

10. Amicable dispute resolution

Complainants can be offered a procedure by ALBA for consensual dispute resolution, e.g. within the framework of mediation; there is no obligation on the part of either the complainant or ALBA to carry out any such procedure. The parties involved will try to find a common and amicable solution with the help of a neutral mediator.

11. Process following receipt of a complaint

The individual steps of the complaints procedure are explained in more detail below. All complaints received are carefully examined and processed within the framework of the complaints procedure. As a rule, the processing takes place in the following steps:

11.1. Confirmation of receipt of the complaint to the complainant

The complainant will receive confirmation of receipt after filing the complaint. Acknowledgement of receipt is communicated via the same reporting channel, through which the complaint was originally reported. If confirmation of receipt is not possible (e.g. missing or incorrect contact details of the complainant), ALBA is not obliged to communicate a confirmation of receipt.

11.2. Examination of the complaint

For all complaints that are received, a discussion of the facts takes place between ALBA and the complainant.

If it is determined that the complaint is plausible, an assessment is made as to whether human rights or environmental risks exist or if there is a violation of human rights or environmental obligations by ALBA itself or in relation to ALBA's supply chain. Complaints that do not meet this assessment criterion cannot be processed within the framework of the complaints procedure.

ALBA then investigates the complaint in detail and, after discussing the facts with the complainant, takes appropriate preventive and/or remedial action.

If the complaint is unfounded, ALBA terminates the procedure. A complaint is unfounded, for example, if no violation of applicable law or internal ALBA policies has been established or if a complaint has no connection with ALBA or its business partners.

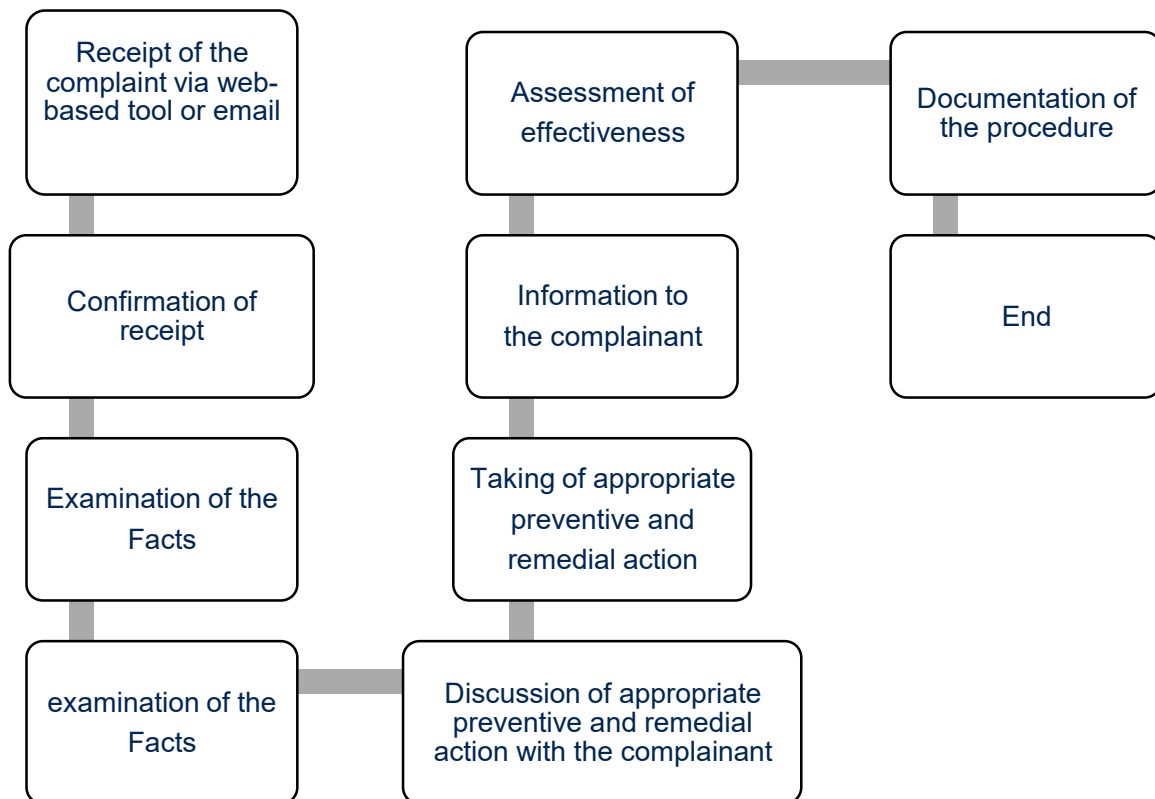
If the complaint is a customer complaint, an unfounded complaint or a complaint that does not have any recognisable human rights or environmental relevance according to the LkSG (cf. annex), the complainant is informed to contact the respective competent bodies. In this case, ALBA will also discontinue the complaint procedure according to the LkSG.

11.3. Information on the status / outcome of the complaints procedure

ALBA shall inform the complainant about the progress of the processing as well as about the outcome of the complaint procedure, if possible.

This includes information about planned or already initiated preventive and / or remedial action. The complainant can enter into an exchange with ALBA for this purpose and also during the definition of the preventive and/or remedial action. The complainant will also be informed of progress and developments where possible. In addition, an exchange regarding the effectiveness of the preventive and / or remedial measures introduced can be carried out together with the complainant at a later point in time. Any evaluation can then lead, for example, to the initiation of further measures.

The duty to inform does not apply in cases where it is not possible to contact the complainant due to missing or incorrect contact details.



Picture 1: Simplified mapping of the process for a substantiated complaint

12. Retention periods

In accordance with statutory regulations, ALBA is obliged to document incoming complaints and to keep the documentation. The records are kept only as long as is necessary and proportionate to meet all legal requirements.

These standards apply to all notifications made in accordance with this document. Retention of stored data shall be in accordance with applicable data protection regulations.

Annex

The complaints procedure is applicable to the following human rights and environmental issues covered by the LkSG:

Human rights risks as per Section 2 (2) LkSG

- Violation of the prohibition of child labour (No. 1 and 2)
- Violation of the prohibition of forced labour and all forms of slavery (No. 3 and 4)
- Disregard for occupational health and safety and work-related health hazards (No. 5)
- Failure to respect freedom of association and collective bargaining (No. 6).
- Violation of the prohibition of unequal treatment in employment (No. 7)
- Violation of the prohibition of withholding a fair wage (No. 8)
- Destruction of the natural basis of life through environmental pollution (No. 9)
- Unlawful violation of land rights (No. 10)
- Violation of the prohibition on the hiring or use of private / public security forces, which, due to lack of instruction or control, may lead to adverse effects (No. 11)
- Breach of the prohibition of [...] an act or omission in breach of duty which is directly capable of impairing in a particularly serious way a protected legal position (= other human rights) and the unlawfulness of which is obvious on a reasonable assessment of all the circumstances (No. 12)

Environmental risks as per Section 2 (3) LkSG

- Violation of a prohibition resulting from the Minamata Convention (No. 1 - 3)
- Violation of the ban on the production and / or use of substances in the scope of the Stockholm Convention (POP) as well as non-environmentally sound handling of waste containing POPs (No. 4 and 5)
- Violation of the ban on the import and export of hazardous waste as defined in the Basel Convention (No. 6 - 8)