

Rules of Procedure

for the Appeal Procedure pursuant to § 8
Supply Chain Due Diligence Act
(SCDDA)



Content

1. Introduction	3
2. Purpose of the complaints procedure	3
3. Scope	4
4. Reporting channels and contact persons	5
5. Procedure of the complaints procedure process	6
6. Confidentiality and protection against retaliation	7
7. Effectiveness of the complaints procedure	7



1. Introduction

FROSTA Aktiengesellschaft is aware of its social responsibility and is committed to the observance and strengthening of human rights and the protection of the environment. Since 01.01.2024, we have also been obliged to comply with human rights and environmental due diligence obligations in our own business operations and supply chain under the Supply Chain Due Diligence Act (SCDDA).

The complaints procedure required by § 8 SCDDA (German LkSG) enables internal and external persons to point out human rights and environmental risks or the violation of human rights and environmental obligations. With these rules of procedure we create, among other things, transparency with regard to the contact persons and reporting channels as well as the subsequent process. In this way, we not only want to make the use of the complaints procedure as easy as possible, but also to promote the possibility of submitting information.

2. Purpose of the Complaints Procedure

The complaints procedure of FROSTA Aktiengesellschaft gives potential affected parties the opportunity to provide information on possible human rights and environmental risks or violations at FROSTA (own business unit) or in their supply chain (direct and indirect suppliers).

The complaints procedure serves as

- a) **an early warning system** in order to recognise / identify possible risks at an early stage and to be able to counteract them with preventive measures and
- b) **a tool to remedy the situation in** order to react as quickly as possible in the event of violations and to be able to avert or minimise damage.



3. Scope

FROSTA Aktiengesellschaft complaints procedure is available to a wide range of people: All internal (i.e. mainly employees of FROSTA) and external (including business partners, customers, employees of suppliers) persons in Germany and abroad can submit information or complaints (hereinafter referred to as „whistleblower“).

Reports or complaints are possible for the human rights and environmental risks or violations covered by § 2 (2) and (3) SCDDA (German LkSG) (hereinafter referred to as „Content“). Essentially, these are:

Human rights risks or breaches of duty:

- Child labour
- Forced labour
- Slavery
- Disregard for occupational health and safety and work-related health threats
- Disregard for freedom of association
- Unequal treatment
- Deprivation of decent wages
- Destruction of the natural basis of life by
- Environmental contaminants
- Unlawful violation of land rights
- Use of private or public security forces in disregard of human rights
- Other conduct that seriously undermines protected legal positions affected

Environmental risks or breaches of duty:

- Failure to comply with the prohibitions on the protection of the environment (Minamata Convention, Stockholm Convention, POPs Convention, Basel Convention)

The reports or complaints may relate to FROSTA Aktiengesellschaft and its subsidiaries (own business unit) as well as to its supply chain (direct and indirect suppliers) (hereinafter referred to as „location“).



4. Reporting channels and contact persons

To ensure that the FRoSTA Aktiengesellschaft complaints procedure is easily accessible to all those affected, there are various ways to submit reports or complaints:

a) Electronic whistleblowing system:

The central channel for reports and complaints is an electronic whistleblowing system. This is free of charge for whistleblowers to use and can be accessed online via the following link:

[Digital whistleblowing system](#)

b) Telephone and/or written contact:

Information or complaints can also be made by telephone, e-mail or post:

FRoSTA Aktiengesellschaft

Compliance Specialist / Human Rights Officer / Data Protection Officer

Am Lunedeich 116

27572 Bremerhaven

E-mail: compliance@frosta.com

Phone: +49 471 9736 402



5. Procedure of the complaints procedure process

Regardless of how reports or complaints about human rights or environmental risks or possible violations are reported, a uniform procedure is always followed by the reporting office to ensure timely and appropriate processing. This is described in more detail below:

a) Acknowledgement:

Upon receipt of a report or complaint, the whistleblower will receive a confirmation within approximately one week.

b) Examination of the report or complaint:

Now an examination is carried out as to whether the report or complaint falls within the scope of the SCDDA complaint procedure, i.e. whether human rights or environmental risks or violations are addressed. Subsequently, it is checked whether there is a concrete initial suspicion and whether sufficient information is available to clarify the facts. For this purpose, it may be necessary to contact the whistleblower and request further information. If the complaint procedure is discontinued, e.g. because the notice or complaint does not fall within the scope of application and/or the initial suspicion is not substantiated, the whistleblower will be informed accordingly. No other persons will be informed about the facts described in the notice.

c) Clarification of the facts:

Once the audit has been completed, an internal investigation will be initiated by the reporting office. The persons entrusted with the processing of the information can act independently and impartially in the processing of the information and are not bound by instructions. They are also bound to secrecy. Under certain circumstances, it may also be necessary for third parties to be involved in the investigation.

If the initial suspicion has been substantiated, appropriate remedial measures are developed to mitigate or eliminate the corresponding risks or injuries. The duration of the procedure may vary depending on the scope and complexity of the complaint. However, the reporting office maintains regular contact with the whistleblower during this time.

d) Conclusion of the procedure:

The aim is to conclude the procedure within a period of approximately 3 months, i.e. by then remedial measures have been developed, implemented and their implementation monitored. Once the whistleblower has been informed of the result of the audit and the corrective measures have been taken, the procedure is concluded.



6. Confidentiality and protection against retaliation

Confidentiality, i.e. the protection of the anonymity or identity of the whistleblower, as well as protection against reprisals are of utmost importance to FROSTA and a prerequisite for an accepted and effective complaints procedure. That's why we rely on a variety of technical and organizational measures to ensure both:

a) Confidentiality:

The whistleblowing system is administered online via a standardised system equipped with a high level of data and access security. The system is technically designed in such a way that there is no way for FROSTA, its employees or the reporting office to identify the whistleblower. The processing is carried out via external third-party servers that are operated in Germany and correspond to the highest security class. The reporting office and, after the release of reports, also the internal representatives are technically able to communicate with the whistleblowers via the system while maintaining anonymity. In this way, further questions can be asked if necessary. In addition, whistleblowers also have the option of consciously opting out of anonymity.

Information such as personal data and other information that allows conclusions to be drawn about the identity of the whistleblower is also treated confidentially in the other reporting channels. To this end, the persons entrusted with the complaints procedure have been trained accordingly. In addition, personal data will be stored or retained for a maximum period of seven years.

b) Protection against reprisals:

No pressure will be exerted against a whistleblower who makes a report or complaint relevant to the SCDDA in good faith, nor will he or she be threatened with personal or legal disadvantages. This is also stipulated in the internal works agreement on the whistleblower system.

7. Effectiveness of the Complaints Procedure

This procedure is reviewed for effectiveness at least once a year or on an ad hoc basis. If necessary, adjustments to the procedure or corrective measures are taken.

