

Rules of procedure according to § 8 LkSG

The complaints procedure enables individuals to report human rights and environmental risks as well as breaches of human rights or environmental obligations arising from the business activities of the Bauer Group and its companies in their own business area or in the supply chain.

Persons or groups of persons are given the opportunity to report any suspected legal infringements so that damage can be averted or minimised immediately.

Anyone can submit reports, regardless of whether they are in their home country or abroad. Reports can be submitted in any language. The digital whistleblower system is designed to provide information and instructions in two languages. German and English.

Reports can be submitted at any time in various ways. All reports, regardless of how they are received by the Bauer Group companies, are processed immediately and in the same way.

Reports/complaints can be submitted personally to the compliance employees at the locations. The contact details can be found on the websites of the companies; subpage Compliance.

Reports are sent by email to the respective compliance mailboxes at the locations: compliance@bauer-gruppe.de, compliance@bauer-natur.de, compliance@elsdorfer.de, compliance@immergut.de, compliance@frikoni.de, compliance@märkerfinefood.de.

The companies of the Bauer Group provide an electronic whistleblower system, where reports can be entered on a web form. It can be used in German and English. The whistleblower system can be accessed at <https://division.hinweisgeber-systeme.de>.

These channels ensure that the messages are handled confidentially. The whistleblower system enables a mailbox to be set up, through which the whistleblower can communicate while keeping their identity confidential.

Processing the reports

Reports are processed by the compliance staff at the locations of the Bauer Group companies and the external ombudsman's office. They are impartial, independent, not bound by professional instructions, obliged to maintain confidentiality, appropriately trained and provided with sufficient time resources.

Once a report has been received, the person submitting the report receives a confirmation. This confirmation of receipt is sent within one week. If necessary, the whistleblower will receive information about the next steps and the associated timelines at this time.

The reports will initially be examined by the ombudsman's office and a compliance employee of the Bauer Group company concerned. Here, it must be determined whether the reported matter constitutes a compliance risk or a compliance breach. This also includes human rights or environmental risks or a breach of human rights or environmental obligations.

The next step is to establish the facts of the matter, which in principle takes place within three months. The compliance employees at each location are responsible for establishing the facts of the matter. As described above, they act impartially and are obliged to maintain confidentiality.

If the whistleblower so wishes, the compliance employees of the companies concerned will remain in constant contact with the whistleblower.

If, in the course of establishing the facts, it is established that a breach of obligations is imminent or has already occurred, remedial measures are initiated immediately.

In addition, a proposal for further action will be drawn up on the basis of the findings whilst establishing the facts. Solutions, remedial measures and results can be discussed and agreed with the whistleblower.

A final report is prepared for each reported incident.

Use of the complaints procedure is free of charge.

Protection of whistleblowers

All whistleblowers and related third parties must be protected from any form of reprisals, discrimination or disadvantage that could result from reporting compliance breaches.

All reports are treated confidentially. The identity of the whistleblower will not be disclosed without their express consent, unless there is a legal obligation to disclose it.

Should a whistleblower or a related third party suffer reprisals, these incidents will be investigated immediately and thoroughly. If confirmed, measures are taken to rectify the situation and prevent further damage.

Whistleblowers and related third parties have the right to contact the Compliance Department if they feel that they are being penalised because of their report. The Compliance Department will ensure that all complaints are taken seriously and treated fairly.

All reports are only processed by a small group of selected and specially trained employees.

All information, such as personal data and other information that allows conclusions to be drawn about the identity of the whistleblower, is treated confidentially. This also applies after the proceedings have been concluded.

In accordance with legal requirements, internal company documentation is stored for seven years and then destroyed. In accordance with the code of conduct, the companies of the Bauer Group protect whistleblowers from being disadvantaged or penalised as a result of reporting an incident.