



SÜDWESTDEUTSCHE SALZWERKE GROUP

Rules of procedure for the Compliant Process (§ 8 LKSG)

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Department	Compliance
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SWS AG takes responsibility for respecting and strengthening internationally recognized human rights within its own business units and through reasonable management of its supply chains. For this reason, SWS AG implements all requirements of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG) for the fulfillment of human rights and environmental due diligence obligations and keeps track of implementation.

The complaints procedure is an essential core element of these due diligence obligations and refers to the establishment of an effective complaints procedure through which notifications of human rights and environmental risks or violations can be made.

The essential features of the complaints procedure, access to the procedure or its accessibility, and responsibilities are described in these Rules of Procedure. Furthermore, they also provide information on what happens to incoming notices and complaints, which means how the complaints procedure is carried out. It is important to SWS AG to present this information in an understandable and comprehensible manner and to create the greatest possible transparency about the process.

1. Scope of application and applicability

Indications of injuries of human rights as well as injuries of environmental laws and regulations on the part of SWS AG and all companies directly and indirectly controlled by it (hereinafter "SWS AG") and at suppliers, can be reported via the following complaint/whistleblower channels.

2. Complaints Channel

All employees and external persons can submit information via the electronic whistleblower system. The input mask is available in German and English. The system is free of charge and can be accessed around the clock at the following link [Compliance: SÜDWESTDEUTSCHE SALZWERKE AG](#).

The whistleblower system enables ongoing access to the report submitted, so that the person providing the information can communicate with SWS AG while keeping their identity confidential.

3. Responsibilities and contact persons

Complaints are handled by the Complaints Office as part of SWS AG's Compliance Management, with the support of other subject matter experts as needed. The contact person is the Compliance Officer or the replacement.

4. Flow of the complaint procedure

The complaints are received by the Complaints Office. The person which makes the report receives an acknowledgement of receipt and is informed of the next steps and the timeline.

First, an initial assessment is made to set whether the reported violation falls within the factual scope of the complaint procedure. Further requirements for initiating a clarification of the facts are that the event described is to be assessed as plausible and fundamentally possible process and could represent a violation of a law or a serious violation of an internal rule. At the same time, it will also be checked whether the data collection, processing and use taking place in the course of the investigation is valid under data protection law.

The Examination of the investigation is to ensure a neutral, competent and objective clarification of the notes which are the subject of the report. For this purpose, the facts are clarified by suitable employees of the Compliance department, who are independent and bound to discretion.

Any indications of violations at direct suppliers are investigated together with them.

The examination is carried out based on documents and interviews and is documented comprehensively in a case file. The Complaints Office investigates the facts comprehensively itself or forwards them to the responsible office, e.g. within the company, for investigation, while observing the principle of confidentiality and data protection. If necessary, and as far as possible in the case of anonymous tips, the complaints office or the responsible office will discuss the facts with the person providing the information and, if necessary, ask for further information. If, after clarification of the facts, discussion and investigation, the Complaints office or the responsible department is convinced that there are no human rights or environmental risks or violations of human rights or environmental obligations in its own business area or at suppliers, the case would be closed.

The person providing the information will receive feedback on the progress of the procedure within three months of the confirmation of receipt.

If, in the opinion of the Complaints office or the responsible body, the investigation confirms human rights and environment-related risks or violations of human rights-related or environment-related obligations in the company's own business area and/or at suppliers, a proposal is drawn up for further action (in particular preventive and remedial measures). As far as possible and reasonable, the person making the report will be involved. The person making the report will receive feedback on the follow-up measures after the investigation has been completed, if legally permissible.

Finally, the implementation of the proposed solution is followed up by the Complaints office or the responsible body.

5. Protection against reprisals

Whistleblowers who provide information in good faith in order to uncover wrongdoing enjoy special protection at SWS AG. Compliance requirements ensure that they are protected by the highest level of confidentiality and, where legally possible, by ensuring their anonymity.

To this end, all complaints and tips are processed only 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 person providing the tip-off, is treated confidentially. This also applies after the conclusion of the procedure. SWS AG uses its whistleblowing systems to ensure that whistleblowers who have reasonable grounds to believe that their information is true are not hindered, restricted or influenced in their whistleblowing.

Named whistleblowers need not fear reprisals such as suspensions, dismissals, reassignments, disciplinary measures, discrimination, mobbing or similar retaliation on the part of SWS AG.

Expressly undesirable are tips that accuse employees with malicious intent and against their better knowledge. Such reports, which are obviously intended to harm, denounce or disparage other persons, will not be processed. In these cases, the person providing the information has no special protection against reprisals and may be held liable.