

Rules of procedure

for the complaints procedure pursuant to 8 para. 2 of the
German Supply Chain Due Diligence Act (LkSG)

Viska B.V. & Co. KG (together with the affiliated companies within the meaning of para. 15 of the German Stock Corporation Act (AktG) and hereinafter referred to here as „Hoyer“) is committed to complying with all applicable laws, regulations and human rights principles while protecting the environment. Hoyer’s success is linked to its commitment to ethical behaviour. The policy statement on human rights strategy sets out the measures taken by Hoyer to ensure this commitment.

Hoyer cultivates a culture of open communication. Employees, direct and indirect suppliers as well as individuals affected by the economic activities of Hoyer or Hoyer’s suppliers, or their representatives, may freely ask questions or report potential cases of misconduct, without fear of retaliation. Hoyer encourages engaging in a respectful and timely dialogue about any questions or concerns they may have.

This proactive approach serves as an early warning system that enables Hoyer to address emerging risks or violations promptly and effectively. By implementing suitable measures, such as e.g. preventive or remedial measures, Hoyer endeavours to mitigate or resolve problems at an early stage.

Hoyer has set up a complaints procedure that enables individuals to easily report human rights and environmental risks as well as violations of obligations in connection with human rights or environmental due diligence obligations under the LkSG in the supply chain and in accordance with the German Whistleblower Protection Act. These risks and violations may result from the business activities of Hoyer or its direct and indirect suppliers. The complaints procedure is accessible to all persons, including potentially affected parties, employees and other persons along the supply chain.

The complaints received by Hoyer are taken into account in the risk analysis and the implementation of preventive and corrective measures in accordance with the applicable laws and regulations such as the LkSG. Hoyer recognises the importance of dealing with these complaints and incorporating the results of the complaints procedure into its decision-making processes.

These procedural rules aim to provide clear and transparent information on the key features, accessibility, procedure and responsibilities in connection with the complaints procedure, as prescribed in para. 8 sec. 2 LkSG.

Declaration

Viska B.V. & Co. KG (together with the affiliated companies within the meaning of para. 15 AktG, hereinafter referred to as „Hoyer“) is committed to complying with all applicable laws, regulations and human rights principles while protecting the environment.

1. Recognising risks and violations

Anyone who recognises or suspects human rights and environmental risks or violations of obligations in connection with human rights or environmental due diligence should report these in accordance with the LkSG in the supply chain and the Whistleblower Protection Act and need not fear any disadvantages in doing so.

3. Confirmation receipt

Once the report has been received, a confirmation is sent, which also contains an access authorisation. This enables the processing of the report to be tracked by independent and impartial third parties who are obliged to maintain confidentiality, are specially trained and have the necessary resources to process the report professionally.

2. Making a report

Such a report can be made at any time online, by e-mail, by telephone, in person or by post in any language and, if desired, anonymously. The report should describe the observed grievances in detail. It will be treated confidentially and will not result in any costs for the notifier.

4. Checking consequences

After a thorough examination of the notification immediate measures are taken depending on the assessment, preventive and corrective measures developed and implemented and/or personnel-related measures carried out. If the report proves to be unfounded, the case is closed without action. In any case, the notifying party receives information about the result and opportunity to exchange ideas about it.

1. Who can lodge a complaint?

Potential violations can be reported by anyone via the Hoyer's complaints procedures, including Hoyer employees, direct and indirect suppliers and persons affected by the economic activities of Hoyer or its suppliers, including their representatives such as works councils or non-governmental organisations.

2. No retaliation

Hoyer condemns retaliation and strictly prohibits any form of retaliation by its employees or third parties, including direct and indirect suppliers, against anyone who files or assists in the filing of complaints in good faith. Retaliation is considered a serious offence and may result in disciplinary action, up to and including dismissal.

Hoyer will take appropriate measures to minimise its influence and to prevent or stop any retaliatory measures by third parties.

3. What can be reported?

Hoyer's complaints procedure can be used to report potential violations of applicable laws and regulations, risks or violations relating to human rights or the environment under the LkSG that occur within the supply chain. In addition, violations under the Whistleblower Protection Act can be reported.

These include (suspected) incidents in the Hoyer's own business division and in the supply chain concerning

- risks or violations of human rights or the environment,
- health and safety in the workplace,
- contamination of soil, water and air, and excessive water consumption,
- conflicts of interest,
- harassment,
- discrimination,
- retaliation,
- offences punishable by law,
- offences punishable by fines for the protection of life, health and safety or the protection of rights of employees and representative bodies,
- certain violations of federal and state law and directly applicable legal acts of the European Union (see para. 2 sec. 1 No. 3 of the German Whistleblower Protection Act (HinSchG)).

Risks or (imminent) violations of human rights or the environment may relate in particular to

- prohibition of child labour,
- prohibition of forced labour and all forms of slavery,
- disregard for occupational health and safety and work-related health hazards,
- disregard for freedom of association, freedom of organisation and the right to collective bargaining,
- prohibition of unequal treatment in employment,
- prohibition of withholding a fair wage,

- destruction of natural resources (soil degradation, water pollution, air pollution and harmful noise emissions or excessive water consumption) through environmental pollution,
- unlawful eviction of land and water rights,
- prohibition of the hiring or use of private/public security forces, that can cause harm due to lack of training or control,
- prohibition of the manufacture, use and/or disposal of mercury (Minamata Convention),
- prohibition of the manufacture and/or use of substances that fall within the scope of the Stockholm Convention (POP), as well as the non environmentally compatible treatment of waste containing POPs,
- prohibition of the import/export of dangerous waste within the meaning of the Basel Convention.

4. How can complaints be submitted?

Hoyer has implemented the following reporting channels, which are available around the clock and cover a wide range of languages:

- online via the company's own homepage
- by post

Complaints can be submitted anonymously. The complaints will be treated confidentially in accordance with the applicable laws and regulations. The complaints procedure is free of charge for reporters.

5. Who handles the complaints?

Complaints are processed by the designated person of trust. This named person is

- impartial,
- independent, i.e. not bound by instructions,
- obliged to maintain secrecy,
- specially trained and
- equipped with the necessary resources to process the complaint appropriately.

The designated person of trust will handle the complaint with independence, objectivity and impartiality.

6. What happens after the complaint has been submitted?

If you submit a complaint, you will receive a confirmation. If you have used the online reporting platform, you will also receive an access number and a password that you created during the complaints procedure. These credentials will allow you to track the status of your complaint and communicate with Hoyer at your convenience.

Responsibilities

After you have submitted your complaint it will immediately be forwarded to the responsible person of trust at Hoyer for a thorough examination. All complaints received by Hoyer will be handled in accordance with the relevant laws, regulations, internal guidelines and procedures. The rights of the persons concerned are being adequately taken into account.

Plausibility check and processing of the complaint

After receiving the complaint, the person of trust will carefully check its plausibility and, if necessary, will take additional measures to investigate the facts in accordance with the internal guidelines. If contact details have been provided, the person of trust contacts the person making the report to clarify the facts of the case, provided that this is required. Throughout the complaints procedure, the complainant will be involved in an appropriate manner and may contribute to the development of preventive or remedial measures if deemed necessary.

If the complaint cannot be substantiated, the person of trust will close the case and inform the reporting party of the outcome immediately.

Immediate measures

If the nature of the complaint so requires, the person of trust will take immediate action to end or mitigate (suspected) risks or violations.

Preventive and remedial measures

Should the outcome of the complaints procedure justify this, Hoyer will develop and implement appropriate preventive or remedial measures, which may also include personnel-related measures, to prevent, eliminate or mitigate the identified risk or violation.

Evaluation and conclusion of the complaints procedure

The person of trust informs the reporting party of the result of the complaints procedure and evaluates it together, if appropriate and feasible.

The complaints procedure is deemed to have been completed when the identified risk or violation has been appropriately addressed and remedied.

7. How long does the complaints procedure take?

Hoyer endeavours to process and resolve complaints promptly, although the duration of the process may vary depending on the specific circumstances and the complexity of the case in question.

The person of trust ensures regular and appropriate communication with the reporter and informs him/her about the progress of the individual steps. In any case, the notifier will be informed of progress no later than three months after the first submission and every three months thereafter (provided that contact details have been provided).

8. Confidentiality, data protection and documentation

The person of trust and all persons involved in the processing of complaints are bound by strict confidentiality rules. Access to information is limited and is only passed on to persons who really need this information in order to process the complaint effectively or to fulfil Hoyer's legal obligations.

Hoyer complies with the applicable laws and regulations regarding the collection, processing and storage of personal data. In accordance with the relevant laws and regulations, Hoyer is obliged to document the complaints procedure and every complaint. Para. 10 sec. 1 of LkSG shall apply.

9. Effectiveness review

Hoyer conducts an annual assessment of the effectiveness of the complaints procedure and carries out ad hoc reviews as required. If necessary, appropriate measures will be taken to expand and improve the complaints procedure.