

Rules of procedure (Section 8 (2) LkSG)

1) Background and purpose

The German Supply Chain Due Diligence Act (LkSG) is intended to improve the protection of human rights and the environment in enterprises' own business areas and along the corporate supply chain. To this end, the Act requires the enterprises concerned to comply with a number of due diligence obligations.

Among other things, the LkSG stipulates that enterprises must establish an appropriate complaints procedure that can be used by both internal persons (employees) and external persons (e.g. suppliers) to contact the enterprise to report human rights and environment-related risks or violations. Additionally, enterprises are required to publish rules setting out the complaints procedure in greater detail.

2) What is the purpose of the complaints procedure?

The complaints procedure should serve two purposes:

- The complaints procedure is intended as an early warning system for the detecting and ideally resolving issues before people or the environment are actually harmed.
- Where the commission of an offence is imminent or has already taken place, enterprises can be notified of such abuses via the complaints procedure and then take effective remedial action.

3) To which GLS companies do these Rules of Procedure apply?

These Rules of Procedure apply to the following GLS companies (hereinafter referred to as "GLS"):

- GLS Beteiligungs GmbH;
- General Logistics Systems Germany GmbH & Co. OHG;
- GLS IT Services GmbH;
- GLS Verwaltungs- und Service GmbH;
- DER KURIER Beteiligungsgesellschaft mbH;
- DER KURIER GmbH & Co. KG;
- OVERNIGHT Express & Logistics GmbH;
- GLS Mobility Solutions GmbH;
- General Logistics Systems Austria GmbH;
- General Logistics Systems Hungary Kft.

4) What can be reported?

The complaints procedure can be used to notify GLS of human rights and environment-related risks or violations in its own business area and in its supply chain. The term "supply chain" is broadly defined and encompasses both direct suppliers to GLS with whom GLS has a contract as well as indirect suppliers, in other words "suppliers of suppliers". The following human rights and environment-related risks are among the most relevant:

- All forms of slavery, economic exploitation and forced or child labour;
- Endangering or violation of occupational safety and health regulations due to, for example, insufficient safety standards, the absence of protective measures or inadequate training and instruction;
- Unjustified unequal treatment in employment, for example on the grounds of national or ethnic origin or gender;
- Violation of minimum wage regulations;
- Improper storage or disposal of hazardous waste.

For the sake of clarity, this list does not include every possible scenario. If you wish to report risks or violations, it is better in cases of doubt to submit a report and leave GLS to assess whether this falls within the scope of the Act.

5) Who may make use of the complaints procedure?

The procedure can be used by all GLS employees.

In addition, it is also open to persons external to GLS, such as our direct and indirect suppliers and their employees. Persons not directly impacted by risks or violations are also welcome to use the complaints procedure.

There is no cost to you for using the complaints procedure.

6) Which reporting channels can be used to report a tip or submit a complaint?

Suspicious activity reports regarding breaches of human rights and environmental obligations by our direct and indirect suppliers can be submitted via the reporting channels listed below. The same applies to suspicious activity reports concerning our company and our employees. In all cases, there will be an **explicit commitment to confidentiality**.

- **Internal reporting channel: GLS Integrityline**

GLS has set up the GLS Integrityline, a digital complaints and whistleblowing system, as an internal reporting channel. All information and suspicious activity reports are processed neutrally and objectively in accordance with the presumption of innocence. They can also be anonymised in the GLS Integrityline if desired. You can access the GLS digital complaints and whistleblowing system via the following link and submit your report at any time without barriers.

<https://gls.integrityline.app/>

- **Ombudsman Dr Rainer Buchert**

If you would prefer to submit your complaint to a legal ombudsperson, you can also contact our external ombudsman as a neutral intermediary. You can reach the GLS ombudsman via the following contact options:

- Contact Dr Rainer Buchert: dr-buchert@dr-buchert.de; telephone: 069 710 33 330 (secretary's office) or direct contact 06105 921 355.
- Contact Dr Caroline Jakob: dr-jacob@dr-buchert.de; telephone: 069 710 33 330 (secretary's office) or direct contact: 069 710 33 534.

You are also welcome to use the following multilingual contact form to submit your report: <https://www.ombudsperson-frankfurt.de/de/kontaktformular/>

There is no cost to you for submitting a report to Kanzlei Dr. Buchert; GLS will cover all costs.

Kanzlei Dr. Buchert will not reveal your identity to GLS unless you expressly agree to this.

7) If I submit a report, am I protected from being penalised?

Yes, you are! This is a legal requirement which GLS stands behind with full conviction. GLS does not accept any form of disadvantage and, if relevant, will take legal action against any entity or person that disadvantages you because of your report. GLS employees can find further information in the Whistleblower Policy.

Employees in the Compliance department are bound to secrecy by law. They have been trained accordingly and will follow up on your report in an impartial and independent manner. They are not bound by instructions in this regard. All of this guarantees that your report is handled professionally, thereby minimising the risk of your identity being inadvertently revealed to unauthorised parties and, with it, the risk of disadvantage as well.

Once the procedure has been completed, you are also welcome to remain in contact with the Compliance department to ensure that you are not disadvantaged subsequently either.

8) I've submitted a report. What happens next?

GLS Integrityline or the law firm of Dr Buchert will confirm receipt of the notification.

Within GLS, the Compliance Department of General Logistics Systems Germany GmbH & Co. OHG is responsible for implementing and monitoring the requirements of the LkSG. It is therefore also the department that receives and investigates your reports that have been submitted via GLS Integrityline or the law firm Dr Buchert.

Immediately after that, the Compliance department will check whether the matter contained in your report falls under the scope of the complaints procedure. If the report is rejected, the reasons will be explained to you in brief.

If your report falls under the scope, you will be promptly informed of the next steps, the likely duration of the procedure and your rights in relation to protection against disadvantage and punishment.

The Compliance department will also discuss the facts with you in more detail in order to better understand your report and your expectations in terms of possible preventive or remedial action.

Where appropriate, the Compliance department will offer you the option of a procedure for amicable settlement. If this is accepted, GLS will try and find an amicable solution with the help of a neutral intermediary. This might be Kanzlei Dr. Buchert, for example, or some other person whom you trust and designate together with GLS.

If the optional settlement procedure is out of the question or fails and your re-report proves to be well-founded, a proposed remedy will be worked out with you. If your report proves to be unfounded, you will receive a summary of the reasons for this.

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If your report is well-founded, the agreed remedial action will then be implemented and monitored.

Finally, the outcome will be evaluated with you and the procedure will then be concluded.

9) Final provisions

a) Review of the effectiveness of the complaints procedure

The effectiveness of the complaints procedure will be reviewed at least once a year and on an ad hoc basis. This will take account of findings and potential improvements identified from previously submitted reports and the respective procedures as well as from risk analysis. The complaints procedure handout from the German Federal Office for Economic Affairs and Export Control (BAFA) will be taken into account.

b) Languages

These rules of procedure will initially be issued in German, English and Hungarian. Other languages will follow once the risk analysis has identified further relevant target groups.

c) Entry into force / Publication

These Rules of Procedure enter into force on 01.09.2024. They will be published on the GLS website.