

Rules of Procedure

for the establishment and operation of a reporting office in accordance with the

Whistleblower Protection Act and

the organisation of a complaints procedure in accordance with the Supply Chain Due Diligence Act

In fulfilment of the legal requirements from the

- Act for Better Protection of Whistleblowers (Whistleblower Protection Act, "Hinweisgeberschutzgesetz", or "HinSchG" for short) and from the
- Act on corporate due diligence obligations to prevent human rights violations in supply chains (Supply Chain Due Diligence Act, "Lieferkettensorgfaltspflichtengesetz", or "LKSG" for short)

KPMG AG Wirtschaftsprüfungsgesellschaft (KPMG) maintains the reporting channels for whistleblowers described in more detail below.

The so-called "Whistleblowing Hotline" is designed as an **internal reporting office** within the meaning of Section 14 HinSchG and also fulfils the function of a **complaints office** within the meaning of Section 8 LKSG ("reporting/complaints office").

The reporting/complaints office is set up and used in accordance with the regulations set out here.

1. Scope of Application

Employees of KPMG and other third parties such as clients, suppliers or other business partners (hereinafter collectively referred to as "whistleblowers") have the opportunity to report to the reporting/complaints office

- violations within the meaning of § 2 HinSchG,
- to provide information about violations of laws that are named as a priority in § 4 HinSchG

or

- to draw attention to human rights or environmental risks and violations of human rights or environmental obligations within the meaning of Section 2 (2) and (3) LKSG.

Whistleblowers can also use the reporting/complaints office to report misconduct by KPMG employees with regard to professional standards or against values set by KPMG itself in the form of the Code of Conduct.

2. Reporting Channels

Reports/complaints within the scope of application of the reporting/complaints office can be made via the following channels:

- Galen Rechtsanwälte (Galen Attorneys at Law):
 - By telephone using the telephone number:
+49 30 31 01 82 15

Galen Rechtsanwälte can be reached via this telephone number during regular office hours (9.00 a.m. to 6.00 p.m.). Outside these office hours, there is an answering machine available to take messages.

- By post or e-mail to the following contact details:

Dr Margarete Gräfin von Galen, Attorney at Law
Mommsenstr. 45
10629 Berlin
galen@galen.de

- By use of a web-based online reporting system

The reporting system can be accessed via a corresponding link on the KPMG homepage: <https://www.clearviewconnects.com/#/>

The respective report/complaint will be made available to Galen Rechtsanwälte and - unless the corresponding notification is excluded by the whistleblower - to the contact persons in KPMG's Q&RM.

Information on the reporting channels is provided on the homepage of KPMG AG Wirtschaftsprüfungsgesellschaft.

Contact persons from the Q&RM department are named in KPMG's internal web portal and act as part of the reporting/complaints centre. Whistleblowers from among the employees can also address these contacts directly. The same applies to the possible forwarding of reports/complaints received by employees from third parties.

If reports/complaints reach KPMG's contact persons in Q&RM via a channel other than the specified reporting channels, e.g. by post, e-mail or via KPMG contact forms, and these fall within the scope of the reporting/complaints office, they will also be handled in accordance with and in compliance with these Rules of Procedure.

3. Roles and Responsibilities

Galen Rechtsanwälte, a company under civil law based in Berlin, has been commissioned to be available to whistleblowers to receive information within the scope of the reporting/complaints offices.

Galen Rechtsanwälte enter reports obtained via the reporting channels into the web-based reporting system.

Employees from the Quality & Risk Management (Q&RM) department have been appointed as contacts within the KPMG organisation and are known to Galen Rechtsanwälte.

The contact persons from Q&RM accept - via Galen Rechtsanwälte or directly - reports/complaints in the scope of application of the reporting system. The reporting/complaints office will take note of the facts, carry out an initial assessment and initiate internal measures to further clarify the reported facts.

The contact persons from the Q&RM department are responsible for the coordination of internal investigations and for the (possible) involvement of other departments/persons in these investigations. If the respective report is obtained via the reporting channel <https://www.clearviewconnects.com/#/>, is posted there by Galen Rechtsanwälte or otherwise reaches Galen Rechtsanwälte at the same time as the contact persons from the Q&RM department, the contact persons from Q&RM must provide feedback to Galen Rechtsanwälte. This feedback may include, in particular, enquiries to whistleblowers, information on interim statuses and the transmission of the facts investigated from KPMG's point of view and their assessment, including any measures taken.

In this case, Galen Rechtsanwälte is responsible for assessing the appropriateness of the investigations and any measures taken by KPMG.

If only Galen Rechtsanwälte has contact with the whistleblowers, Galen Rechtsanwälte will provide feedback to them. If a report/complaint is only received by the contact persons from the Q&RM department, they are responsible for the corresponding communication. If both Galen Rechtsanwälte and the contact persons from the Q&RM department have contact with the whistleblowers, the contact persons from Q&RM decide together with Galen Rechtsanwälte who will carry out the final communication with the whistleblowers.

4. Course of the Process

Every report/complaint is processed in accordance with the legal requirements (in particular Section 17 HinSchG and Sections 8 and 9 LKSG).

Receipt of the Report/Complaint - Confirmation of Receipt - Examination of Scope of Application

The internal reporting office receives every report, confirms receipt within 7 days at the latest and checks whether the report/complaint falls within the scope of the reporting/complaints office. If the reporting/complaints office is not responsible for the specific report, it refers the matter - if possible and given - to the responsible office. Reports that do not concern KPMG Germany, but KPMG International or another KPMG company abroad, are forwarded by the internal reporting office to the whistleblowing hotline of KPMG International.

Communication with Whistleblowers / Information on the Status, Conclusion of the Procedure

As a rule, communication with the whistleblowers takes place via the communication channel used by the whistleblowers for the report/complaint. Unless otherwise agreed, contact with the whistleblowers is maintained via this channel and the facts of the case are discussed if required. If necessary, any queries will be directed to the whistleblowers via the reporting channel during the course of the process. In any case, the conclusion of the procedure will be communicated via this channel. The whistleblowers will receive corresponding information no later than 3 months after confirmation of receipt of the report or, if no confirmation has been received, 3 months and 7 days after receipt of the report, informing them of the measures taken and/or the result of the investigation in compliance with overriding legal provisions, in particular data protection law. If the result of the investigation is not available after 3 months, final feedback will also be provided to the whistleblowers at a later date after the investigation has been completed.

Internal Investigation

If a report/complaint is within the scope of application, the contact persons in the Q&RM department will initiate a substantiation check. In particular, this may include an internal investigation of the reported facts. The contact persons in the Q&RM department determine whether and, if so, which other persons should be involved in the internal investigation. Internal Audit, Forensics and KPMG's Human Resources department are primarily, but not exclusively, involved.

As a rule and depending on the content of the specific report/complaint, the internal investigation includes an interview with the whistleblowers (if they are known by name), interviews with persons who can provide information on the facts of the case and in any case also with the person/persons responsible against whom the allegations are directed.

The dialogue is usually conducted by the Q&RM contact persons; it is also conceivable that other persons, such as e.g. colleagues from the HR department are involved in or take

over the management of the dialogue. In such cases, this always takes place with the involvement of or in close coordination with the Q&RM contact persons.

Information about Confidentiality / Protection of Identity / Freedom from Retaliation

In every discussion/interview, the persons conducting the discussion clarify the reason and background for the discussion - insofar as this is permitted by the internal investigation and does not jeopardise such an investigation.

The participants in the dialogue are obliged to maintain confidentiality and are expressly requested not to take any investigative action or similar on their own.

Whistleblowers have the option of submitting their report/complaint anonymously. If whistleblowers are known to the internal reporting office, they and any participants in the conversation are assured that their identity will be protected. If, due to the circumstances, it cannot be avoided that unnamed whistleblowers or participants in the conversation become recognisable to third parties by drawing conclusions, they will be informed accordingly in advance and further action will be agreed with them.

If the identity of whistleblowers is known to Galen Rechtsanwälte but is not to be disclosed to the contact persons in Q&RM and/or KPMG, Galen Rechtsanwälte shall be bound accordingly. Galen Rechtsanwälte is under no obligation to disclose this information to KPMG.

Furthermore, information is provided to ensure that nobody has to fear retaliation. Whistleblowers and employees in particular need not fear any negative consequences because of a report that they submit in good faith within the meaning of Sections 33 and 34 HinSchG or whose submission they have supported or in whose clarification they have participated (Section 36 HinSchG).

Whistleblowers or other participants are explicitly requested to report to the internal reporting office if they recognise signs that indicate retaliation or sanctions for their cooperation.

Assessment of the Findings / Conclusion of the Procedure

Once the facts underlying a report/complaint have been investigated, the contact persons in the Q&RM department assess the findings with regard to the complaints/allegations made. If there is no violation or no evidence of a violation, the case is closed without further action. If an action is taken on the basis of the findings, a decision on appropriate follow-up measures is made by the contact persons in the Q&RM department. Assessments and votes of any persons involved in the process, in particular the HR department, are taken into account. Once a report/complaint is

received by Galen Rechtsanwälte, the appropriateness of a follow-up measure will also be reviewed by them for its appropriateness.

5. Documentation

All incoming reports/complaints are documented in a permanently retrievable manner in compliance with the confidentiality requirement and any retention and deletion obligations.

Reports/complaints submitted via the web-based online reporting system or by Galen Rechtsanwälte are documented in this system.

All reports/complaints are also comprehensively recorded in a SharePoint managed by Q&RM. Only the contact persons from the Q&RM department and other employees from this department who are involved in the administration of the SharePoint have access to this SharePoint. The filing includes the report/complaint and, in particular, communication with whistleblowers, dialogue partners and other persons involved in the internal investigation.

All cases are recorded in an overall list by date and processing status. This overview also shows which violation is being reported in a specific case, whether it has been confirmed and which follow-up measures have been imposed. Q&RM maintains this overall directory and also stores it in SharePoint.

6. Maintaining Objectivity and Independence / No Conflict of Interest

Galen Rechtsanwälte (including their assistants) are obliged by professional law to maintain confidentiality and to avoid conflicts of interest.

The contact persons from the Q&RM department always work in pairs and observe the dual control principle. If one of the contact persons should become affected by a report/complaint, he or she will be excluded from further investigations and decision-making. It is the responsibility of the contact persons who are not affected to ensure this.

Berlin, January 2025