

**Diehl's Rules of Procedure  
for the Complaints  
Procedure according to the  
German Supply Chain Due  
Diligence Act (LkSG)**



## 1. Introduction

The Diehl Group („Diehl“) carries out its business activities in accordance with Code of Conduct of the Diehl Group. All employees on all hierarchical levels, as well as the executive bodies, are to comply with it without exception. Unfair or even illegal practices are not compatible with the Code of Conduct of the Diehl Group.

Therefore, Diehl encourages its employees and also third parties who have observed human rights violations or environmental violations in accordance with the German Supply Chain Due Diligence Act (LkSG) in companies of the Diehl Group or at suppliers to report such violations so that remedial measures can be initiated. Risks for corresponding violations are also to be reported in order to be able to expand preventive measures.

## 2. Accessibility of the Complaints Procedure

The company provides various reporting channels for whistleblowers – including the option of anonymous reporting – which are free of charge for whistleblowers.

These reporting channels are published on the Internet at  
<https://www.diehl.com/group/de/unternehmen/compliance/>

This includes the following external online whistleblower tool: <https://diehl.integrityline.com/frontpage>  
This system is open to employees, customers, suppliers and other third parties in different languages.

In addition, reports can be given by telephone on +49 30 99 25 71 46. For this purpose, the Company Access PIN 4367 must be used after a corresponding request.

**China:** Please note that due to legal requirements, only the following reporting option should be used for reports submitted from China: [diehl@whistleblowing.sh.cn](mailto:diehl@whistleblowing.sh.cn)

## 3. Content of the Reports

Relevant reports within the meaning of these Rules of Procedure concern violations of the German Supply Chain Due Diligence Act (LkSG), i.e. on the one hand **violations of human rights**. These include e.g.

- the prohibition of child labour
- the prohibition of forced labour, slavery, human trafficking, bonded labour or serfdom
- occupational health and safety
- the freedom of association and the right to collective bargaining
- the prohibition of discrimination

- the prohibition of withholding an adequate living wage (e.g. minimum wage requirement)
- the prohibition of causing any harmful soil alteration, water pollution, air pollution, harmful noise emission or excessive water consumption, if this destroys the natural basis of life
- the prohibition of unlawful eviction and the prohibition of unlawful deprivation of land, forests and waters, the use of which secures a person's livelihood
- the prohibition of hiring or using private or public security forces to protect the entrepreneurial project if human rights are violated due to lack of instruction or control
- the observance of internationally recognized human rights in accordance with the United Nations Declaration

On the other hand, relevant reports within the meaning of these Rules of Procedure concern

**violations of environmental protection.** These include e.g.

- the prohibition of the manufacture of mercury-added products, the use of mercury and mercury compounds in manufacturing processes and the illegal treatment of mercury waste under the Minamata Convention
- the prohibition of the production and use of chemicals ("persistent organic pollutants") in accordance with the Stockholm Convention (POP Convention)
- the prohibition of handling, collection, storage and disposal of waste in a manner that is not environmentally sound in accordance with the Stockholm Convention (POP Convention)
- the prohibition of export and import of hazardous waste under the Basel Convention

Reports must be sufficiently substantiated to allow the allegations to be investigated. Blanket or vague allegations will not be pursued.

## 4. Protection of the Whistleblower

The complaints procedure preserves the confidentiality of the identity of the whistleblower.

A person who makes a report in good faith shall not be subject to sanctions or otherwise disadvantaged as a result of having made such a report. Diehl takes measures to prevent, detect and correct acts of retaliation.

Individuals who retaliate against whistleblowers who have reported an incident in good faith will face disciplinary action, up to and including termination. Suppliers who expose the whistleblower to reprisals must also expect consequences up to and including termination of the contractual relationship.

Making a report in good faith means: The whistleblower believes that the content of his report is true and he has reason to believe that a violation of applicable laws has taken place. If the whistleblower, against his or her better knowledge, claims untrue facts about other persons, he or she may be liable to prosecution.

## **5. Implementation of the complaints procedure**

Receipt of the report will be confirmed to the whistleblower within seven days and documented. Complaints received by telephone are also documented. The report is then examined and the further procedure and responsibilities are determined.

The processing time depends on the facts of the case and can take a few days or up to several months, e.g. in the case of complex foreign matters. It goes without saying that these reports are given high priority during processing, i.e. Diehl endeavors to clarify the facts as quickly as possible. The whistleblower receives an explanation if the complaint has to be rejected.

The reports are processed by Diehl experts specifically authorised for this purpose. These competent persons act impartially. They are independent and not bound by instructions within the scope of responsibility for the complaints procedure. They are also bound to secrecy. The Diehl Corporate Compliance Officer (CCO) or a person authorised by the CCO is responsible for the complaints procedure.

In order to clarify the reported facts, the persons entrusted by Diehl with the implementation of the procedure will discuss the facts with the whistleblower.

Investigations will then be initiated to determine whether the reported violations are actually confirmed. Should this be the case, Diehl will initiate measures to eliminate the grievances. The extent of Diehl's ability to influence incidents not caused by the company itself also plays a role in the remedial action to be taken. This concerns Diehl's ability in the respective individual case to remedy grievances caused by a third party.

The necessary remedial measures will be implemented, tracked and documented. In addition, Diehl will take preventive measures to prevent further infringements of the same kind.

All reports, including references to the whistleblower and the persons mentioned in the report, will be treated confidentially - to the extent permitted by law.

Furthermore, to protect the accused persons, the presumption of innocence applies, i.e. persons who are accused are presumed innocent until proven guilty.

If the investigation shows that the allegations cannot be substantiated, Diehl reports this result back to the whistleblower.

The insights Diehl gains from processed complaints will be incorporated into the risk analysis and Diehl will use them to improve its prevention or remediation measures as needed.