



Rules of procedure

for dealing with complaints and information in accordance with the Supply
Chain Due Diligence Act (LkSG)

RULES OF PROCEDURE FOR THE COMPLAINTS PROCEDURE

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These Rules of Procedure cover the subsidiary momox SE, Berlin, which belongs to momox Holding SE, and its subsidiaries momox Services GmbH, Berlin, and MOMOX Polska Sp. z o.o., Szczecin (hereinafter referred to as "momox Group" or "momox"). The Berlin-based momox Holding SE is the parent company of the momox Group.

As momox Group, we take responsibility for respecting the law, in particular in accordance with international human rights and environmental standards, both within our group of companies and through appropriate risk management within our supply chain.

Violations of human rights and environmental standards can have serious consequences for us, our employees, our business partners and other affected parties and must therefore be identified at an early stage in order to initiate appropriate countermeasures and avert potential damage.

In accordance with the German Supply Chain Due Diligence Act (LkSG), we have therefore implemented measures to uphold human rights and environmental standards. At the same time, we have set up an effective complaints procedure to continuously monitor compliance. The complaints procedure can be used to raise concerns about human rights and environmental violations.

1. WHAT CAN AND SHOULD BE REPORTED?

The complaints procedure enables anyone to report human rights and environmental risks and violations of human rights or environmental obligations that arise or have arisen as a result of our business activities within our company or in the supply chain.

However, the complaints procedure does not apply to product and service-related customer concerns and complaints. With regard to reports within the meaning of the Whistleblower Protection Act, please refer to the information provided on the Internet.

Please only provide information relevant to the complaint.

2. WHO CAN REPORT?

Any person, both our employees and third parties, can submit complaints about potential risks and breaches of duty within the meaning of the LkSG.

3. HOW CAN YOU REPORT?

Reports and complaints can be submitted online via our whistleblower system. Our whistleblower system can be reached at

<https://momox.compliance.one>

All reports via the whistleblower system are treated in strict confidence. The whistleblower system enables different types of reports, in which the processing of data on the identity of the whistleblower is carried out as explained below, depending on the type of report selected:

Anonymous message

In the case of an anonymous report, no personal data relating to the identity of the person submitting the report will be collected (or, if it is technically unavoidable, such as the IP address, it will not be stored permanently and will be deleted immediately after leaving the whistleblower page).

Accordingly, the person making the report cannot be actively contacted, e.g. for confirmation of receipt or queries, but communication is possible via the report page displayed after the report has been submitted if the person making the report remembers/saves the URL or QR code of the report page.

Pseudonyms Message

In the case of a pseudonymous report, the information on the identity of the whistleblower is only transmitted to the reporting office, which is managed by the service provider that makes the whistleblowing system available. This service provider is Compliance.One GmbH. The service provider Compliance.One also maintains the confidentiality of the identity of the whistleblower vis-à-vis momox, to whom the report is addressed. In this case, we can communicate via the service provider Compliance.One in order to ask questions about the reported facts and to provide feedback on the measures taken. However, we do not obtain knowledge of the identity of the whistleblower or their contact details. The service provider Compliance.One ensures effective pseudonymization of the whistleblower's personal data.

Transparent message

In the case of a transparent report, our internal complaints office receives the information provided by the whistleblower about their identity, including the contact details provided, and can communicate directly with the whistleblower.

4. WHO HANDLES COMPLAINTS?

Reports and complaints are processed by our external service provider Compliance.One GmbH, Germany. Our complaints office is impartial, independent, expert and sworn to secrecy when processing a report or complaint.

5. HOW DOES THE COMPLAINTS PROCEDURE WORK?

Complaints are usually processed as follows:

Confirmation of receipt

The complaints office confirms receipt of the complaint within seven days (we are guided here by the requirements of the HinSchG).

Examination of the material scope of application

The first step is to assess whether the facts described involve human rights or environmental risks in accordance with the LkSG. If this is not the case, but the report falls under the material scope of the HinSchG, the complaint is forwarded to the internal reporting office in accordance with the HinSchG, which then takes over the processing.

If a report or complaint falls within the scope of both the LkSG and the HinSchG, the complaints office under the LkSG and the internal reporting office under the HinSchG coordinate the processing of the report or complaint. In this case, the higher protection standards for the reporting person and the stricter regulations are applied.

In such a case, for example, the obligation to report back on follow-up measures within three months under the HinSchG is applied, but the stricter regulations under the LkSG are applied to the documentation obligations.

In such a case, the whistleblower will be informed - if possible - under which regulation their report will be processed.

If neither the material scope of application of the LkSG nor the HinSchG applies, the report or complaint will be rejected and the whistleblower - if possible - informed of this and the reason for the rejection.

Checking the plausibility of the facts

It is also checked whether sufficient information is available for further processing and whether the reported facts are plausible. If this is not the case, the person making the report is contacted - if possible - and asked for additional information and/or an attempt is made to obtain missing information elsewhere.

If the reported facts are not plausible - possibly also after discussion with the whistleblower - and/or if the facts do not give rise to sufficient suspicion of human rights or environmental risks or violations within the meaning of the LkSG and/or if further processing would be legally inadmissible, the report or complaint will be rejected and the whistleblower - if possible - informed of this and the reason for the rejection.

Clarification of the facts

In the case of accepted reports or complaints, internal investigations are first carried out to clarify the facts. If necessary, an independent third party is commissioned to conduct an external investigation or mediation.

Where possible, the complaints office also discusses the facts of the case with the whistleblower and ascertains their expectations with regard to possible preventive and remedial measures.

Remedial measures

If the investigations reveal a violation of human rights or environmental obligations, appropriate remedial measures are taken in accordance with Section 7 LkSG.

Based on the findings of the investigation, appropriate remedial action is taken to respond appropriately to any breaches or risks identified. This may include personal measures, the termination of relationships with business partners or the adjustment of processes.

Completion and review

Where possible and permissible, the whistleblower is informed of the conclusion of the procedure and receives a brief summary of the results or the measures taken.

Test the effectiveness of the procedure

The effectiveness of the complaints procedure is reviewed annually and on an ad hoc basis. In particular, feedback from whistleblowers is used for this purpose and adjustments are made to the complaints procedure if necessary.

6. HOW IS THE WHISTLEBLOWER PROTECTED FROM REPRISALS?

The protection of whistleblowers against discrimination or other reprisals on the basis of reports or complaints submitted is a central component of our complaints procedure.

Reprisals against persons who report actual or suspected misconduct in good faith will not be tolerated.

A whistleblower who has the impression that they are being subjected to reprisals as a result of a report or complaint submitted can contact the complaints office. The relevant complaint will be examined and processed in accordance with the procedure laid down in these Rules of Procedure.

7. PROCEDURAL PRINCIPLES

Confidentiality of the complaints procedure

The Complaints Office treats the identity of the whistleblower and the content of the reports confidentially and is obliged to maintain confidentiality accordingly. To the extent permitted by law, the identity of the whistleblower will not be disclosed to third parties outside the Complaints Office.

Protection from reprisals

Discrimination, intimidation, hostility or other reprisals against whistleblowers and/or other persons who cooperate in investigations to the best of their knowledge and belief are inadmissible and will not be tolerated.

Interfering with or obstructing investigations, in particular influencing witnesses and suppressing or manipulating documents or other evidence, is not permitted.

Independence and impartiality of the complaints procedure

We guarantee the independence and impartiality of the complaints office.

Fair procedure

During investigations, the applicable laws, including data protection law, as well as the corresponding internal regulations and guidelines in their respective valid versions are complied with.

Only legal investigation methods are used for investigation purposes and only legally usable information is taken into account.

Presumption of innocence

Investigations are conducted neutrally and objectively in compliance with the presumption of innocence. Just as evidence that incriminates suspects is investigated, so too is evidence that could exonerate them.

Compliance with the principle of proportionality

Investigation measures comply with the principle of proportionality, i.e. they must be suitable, necessary and appropriate to fulfill the purpose of the investigation.

Further participation rights

Insofar as employee representatives have participation rights during the investigation of complaints, the necessary bodies will be involved in this respect.

Data protection

The investigation of a complaint will be conducted in accordance with applicable data protection laws, including the retention and deletion of data and international data transfer regulations.