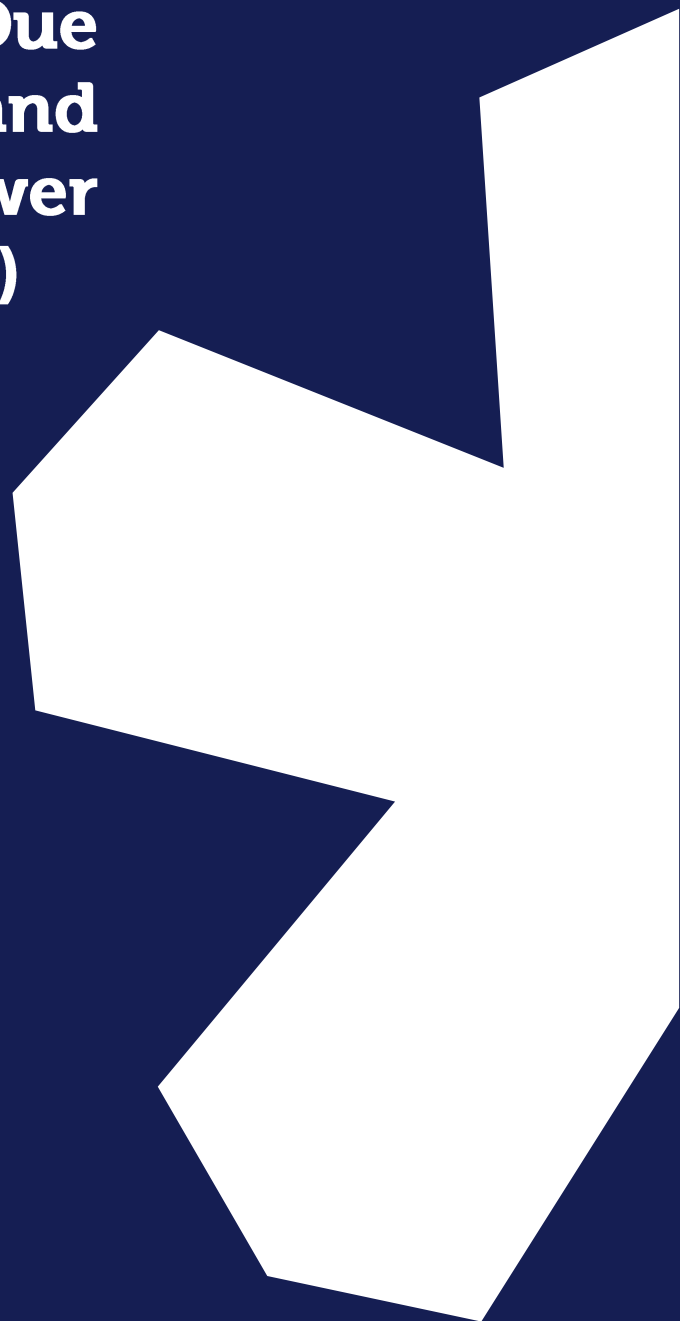


**RULES OF PROCEDURE
for the Complaints
Procedure
in accordance with the
German Supply Chain Due
Diligence Act (*LkSG*) and
the German Whistleblower
Protection Act (*HinSchG*)
bofrost***



Gender note:
The personal designations and personal nouns used in this document refer to all genders in the interests of equal treatment.
We have refrained from using duplicate names and gendered designations for the sake of better readability.

Rules of Procedure for the Complaints Procedure in accordance with the German Supply Chain Due Diligence Act (LkSG) and the German Whistleblower Protection Act

As an international family business and European market leader in direct distribution of ice cream and frozen food specialities, we at bofrost* are aware of the important responsibility we have between manufacturers/suppliers and our bofrost* customers. bofrost* is therefore committed to social, ethical and environmental corporate governance and, in particular, to respecting human rights. This guiding principle has always shaped our entrepreneurial thinking and actions and we also expect our suppliers to follow it. The Supplier Code of Conduct therefore serves as the basis for implementing this guiding principle.

For bofrost*, reporting systems do not only serve to meet statutory obligations. A functioning speak-up culture and clear rules on company-wide fair play are part of everyday practice at bofrost* – in competition, in our dealings with customers and in everyday working life, i.e. in our dealings with our employees.

The following provisions of the Rules of Procedure are to be understood in this context:

1. What is the scope of the Rules of Procedure and to whom do they apply?

These Rules of Procedure apply company-wide at all sites of the bofrost* group of companies ("bofrost*") and are an important part of the company-wide standards in the area of compliance. The aim of the Rules of Procedure is to structure the complaints procedure in accordance with the German Supply Chain Due Diligence Act (*LkSG*) and the processing of complaints within the meaning of the German Supply Chain Due Diligence Act ("complaints"). Furthermore, they are intended to assist bofrost* to comply with human rights and environmental due diligence obligations in the supply chain in an appropriate manner and serve to minimise errors and damage and to remedy these within the company. These Rules of Procedure also cover dealing with the requirements of the German Whistleblower Protection Act (*HinSchG*). The term "report" under the German Whistleblower Protection Act (*HinSchG*) and the term "complaint" under the German Supply Chain Due Diligence Act (*LkSG*) are therefore being used synonymously in these Rules of Procedure and will also be referred to by the single term "notification".

These Rules of Procedure provide information about the main features of the complaints procedure, access to the procedure (reporting channels) and its availability and responsibilities. They also provide information about what happens to incoming notifications, i.e. how the procedure is carried out. bofrost* attaches great importance to presenting this information in a clear and comprehensible manner and to creating as much transparency as possible about the process.

Notifications can be submitted by both internal and external persons. The reporting channels are aimed in particular at (former) employees, temporary workers, business partners and their employees, partners and customers.

2. What can be the subject of a notification?

The following violations can be the subject of a notification:

- Accounting matters, audits and internal financial controls – irregularities in bookkeeping, accounting and auditing, financial misconduct in internal controls
- Corporate integrity – bribery, corruption and fraud, gifts and hospitality, falsification of documents, conflicts of interest, breaches of competition and antitrust law, confidentiality and data protection breaches
- Environment, health and safety – violations of environmental regulations and health and safety regulations (including bodily injuries and abuse)
- Human resources, diversity and respect in the workplace – discrimination, (sexual) harassment and bullying, human rights violations, compensation, general personnel matters, misconduct or inappropriate behaviour
- Misuse/embezzlement of assets or services – unauthorised use of company resources or equipment for non-business reasons, theft of company property, working time fraud
- Other – other violations of regulations, laws and guidelines

For business partners of bofrost*, violations of human rights (child labour, forced labour, discrimination) and environmental protection (ecological standards) and legal requirements (occupational health and safety, right to form trade unions, right to fair wages) in the supply chain may be the subject of a notification.

3. Which reporting channels are available?

bofrost* provides the following reporting channels for notifications:

- Complaints platform (anonymous and with name):
LINK FOR NOTIFICATIONS <https://www.bofrost.de/compliance.html>
- By telephone: A complaints hotline is available during business hours between 9 a.m. and 6 p.m. for those wishing to make a complaint. These will be recorded in German and English by the responsible employees of the confidential body.

The telephone number is: 0211 / 81 99 82 40

- By email: A complaints mailbox is available to anyone wanting to make a complaint at any time. Emails are processed during business hours between 9 a.m. and 6 p.m. by the responsible employees of this confidential body.

The email address is hinweise.bofrost@tigges-dco.de

- In person: Complaints and reports can be made in person during business hours between 9 a.m. and 6 p.m. to a responsible person of the confidential body.

4. How are the responsibilities organised?

bofrost* uses an external service provider as a confidential body to ensure that complaints within the meaning of the German Supply Chain Due Diligence Act (*LkSG*) and reports within the meaning of the German Whistleblower Protection Act (*HinSchG*) are handled in absolute confidence and commissions this body with the processing of these at first level:

TIGGES DCO
Zollhof 8
40221 Düsseldorf
Germany

The use of an external service provider staffed by lawyers also ensures that the information is processed by a processor who is independent of instructions. Responsible for second level processing is:

TIGGES Rechtsanwälte Partnerschaft mbB
Zollhof 8
40221 Düsseldorf
Germany

The lawyer's duty of confidentiality, the lawyer's right to refuse to give evidence and supplementary contractual provisions ensure that the identity of whistleblowers is protected. The notifications are processed at two levels:

- First level (project management)
This is carried out by employees of TIGGES DCO GmbH and includes the following activities:
 - Receipt of complaints via the reporting channels listed under point 3
 - Monitoring compliance with the legal time limits listed under point 6
 - If necessary, conducting correspondence with the person making the complaint
 - Checking the plausibility of a complaint received

- Second level (processing)
The processing is handled by lawyers from TIGGES Rechtsanwälte PartGmbH.
This includes the following activities:
 - Examination of the validity of a complaint
 - Processing the content of the complaint
 - If necessary, initiating follow-up measures in cooperation with the compliance team or the management of bofrost*, insofar as permissible taking account of statutory confidentiality requirements, e.g. consent of the person making the notification

bofrost* also has the following additional internal responsible bodies/persons

Management	Laurentiu Catalin Barbulescu, Sebastian Schlag, Dr Anika Völkel
Contact person for whistleblowers	Simone Ludwig
Compliance team	Dr Gabriele Kirchhoff, Achim Zanders

5. What do I need to bear in mind when making a notification?

The following must be noted when using the reporting platform:

- On the reporting platform page, first select the "Submit notification" field.
- A topic can then be selected from a dropdown list. In addition, a subject must be selected and the corresponding message written. Up to 5 attachments can be uploaded to a notification. The maximum file size is 5 MB.
- There is also the option of adding a name and email address, thereby overriding the default "anonymous" setting, by clicking on a corresponding box and voluntarily disclosing name and email address when making the notification.
- After a notification has been made, the person making the notification receives a notification ID and is assigned an individual password. This can then be used to view the processing status of the notification at any time via the "Track my notification" tab.
- In addition, an anonymous mailbox can be used to communicate with the responsible employee of the confidential body. The anonymous mailbox does not allow any conclusions to be drawn about the identity of the person making the notification. It is therefore important that persons making notifications make a note of the notification ID immediately after submitting their notification and memorise their password.

However, persons making a notification can also provide their email address. In this case, they will receive notifications relating to their report. bofrost* expressly points out that the email address provided will not be used for direct communication with the person making the notification and will not be forwarded to the recipient.

6. What is the next step in the process?

The following must be noted when using the reporting platform:

bofrost* has the following time limits for processing notifications (complaints under the German Supply Chain Due Diligence Act (*LkSG*) and reports under the German Whistleblower Protection Act (*HinSchG*):

- 7 days at the latest after receipt of the notification: send an acknowledgement of receipt; if necessary and possible, the facts of the case will be discussed further with the person making the notification.
- 3 months at the latest after receipt of the complaint: at least initial feedback on the status of the notification.
- An extension to 6 months: if no notification of the status can be sent after 3 months, the person making the notification must be notified of the extension of the time limit to 6 months.
- The notification procedure will be reviewed annually (or as required).

bofrost* specifies the following work steps for processing

- The confidential body checks the plausibility of the notification upon receipt. If the notification falls within the scope of application of the German Supply Chain Due Diligence Act (*LkSG*) or the German Whistleblower Protection Act (*HinSchG*), it will be forwarded to a responsible person for further processing. If the notification falls outside the scope of these statutes, the notification will be closed by way of a closing letter from the confidential body.
- The confidential body is responsible for monitoring that the individual notifications are properly dealt with and that the procedure is properly conducted. Upon request, the responsible person must provide a status update of the procedure which must be attached to the documentation.
- The person responsible will examine the validity of the notification in accordance with the statutory or internally-defined requirements.
- The person responsible will check the notification and determine whether the requirements of a statutory notification obligation are met and which requirement and time limits must be observed.
- The internal position of the whistleblower contact person at bofrost* will be available to the confidential body for the purpose of contacting the company. The confidential body must be informed of the name and contact details of this person. The name of the whistleblower contact person will only be provided for the purpose of mediation. For reasons of confidentiality, this person will expressly not be involved in the investigation activities. As a precautionary measure, however, this person will be subjected to a special level of confidentiality.

- If, as part of the procedure following notification, it is determined that a violation of a human rights or environmental obligation has already occurred or is imminent in bofrost*'s business area or at a direct supplier, appropriate remedial measures will be taken without undue delay to prevent or end this violation or to minimise the extent of the violation.
- Correspondence with the person making the notification will be conducted exclusively via the reporting platform.

7. How are persons making notifications protected?

The bofrost* reporting system ensures that the identity of the person making the notification remains confidential: the person's identity will only be known to those persons who are responsible for receiving notifications or for taking follow-up measures. If a person making a notification discloses their identity, this will be treated confidentially. Personal data is processed compliance with data protection regulations.

Information about the identity of a person making a notification or other circumstances that allow conclusions to be drawn about the identity of this person will not be passed on as a matter of principle. Exceptions to the confidentiality requirement arise from corresponding legal obligations or if the person making a notification expressly requests and authorises the disclosure of their identity.

Reprisals, i.e. discrimination or retaliation to the detriment of the person making the notification, are prohibited as long as the notification and its content were notified in good faith. This clearly also applies to any threat of reprisals. Even if no actual proof of an offence could be provided, the person making the notification must be protected. Notifications made with the sole intention of causing harm are not covered by the scope of protection.

December 2023