



RULES OF PROCEDURE OF IREKS GMBH ABOUT THE COMPLAINTS PROCEDURE

according to § 8 of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)

Introduction

The IREKS Group (IREKS) is an internationally operating and owner-managed Company Group headquartered in Kulmbach, Germany, with customers in about 90 countries worldwide.

IREKS includes, among others and also with headquarters in Kulmbach, the LUMEN Group and IRUSO GmbH as well as DREIDOPPEL GmbH with headquarters in Langenfeld. Additionally, IREKS has locations in more than 20 countries worldwide, partly as representative office, partly with training and baking centre as well as partly with smaller and bigger production sites.

As a partner for aroma and taste, we produce high-quality baking ingredients for bread and rolls as well as for confectionery baked goods – from improvers and mixes to malts and sourdoughs. In our malthouses, we produce a wide range of base and speciality malts from which large breweries and craft brewers create unique beers. The business divisions of flavourings and ice cream products complete our product range.

From 1 January 2024, IREKS GmbH has been obliged to realise the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG).

We take compliance with minimum working conditions as well as environmental protection standards very seriously and do not hesitate to terminate a business relationship should the business partner systematically violate them or tolerate them among its upstream suppliers and business partners.

IREKS has set up a risk management system to monitor and maintain minimum working conditions and environmental protection standards in accordance with the LkSG, which, based on a detailed individualised risk analysis and supplier audits derived from this, is suitable and designed to detect and effectively eliminate deficits and violations in its own business area and in the upstream supply chain and, where possible, to proactively exclude them.

1. Purpose

These rules of procedure regulate the establishment of the public complaints office to be set up in accordance with the LkSG as well as the procedure upon receipt of a complaint (complaints procedure).

The complaints procedure serves as an early warning system by means of which problems in the business environment of the company and in the supply chain are preferably resolved before any human rights or environmental violations happen. At the same time, the complaints procedure offers access to appropriate remedy to those affected.

2. Area of application

The complaints procedure enables individuals to draw the attention of IREKS to human rights and environmental risks as well as violations of human rights or environmental obligations that have arisen as a result of IREKS business activities in the company's business environment or in the supply chain within the meaning of LkSG.

3. Complaints channels

Complaints can be submitted online via the reporting channel complaint.ireks.info as well as by e-mail or telephone using the other contact options listed there.

4. Contacts

Incoming complaints will be processed by the central report centre of IREKS at its headquarters in Kulmbach/Germany (hereinafter referred to as: "report centre").

The head of the international legal department is responsible for managing the report office. As an in-house lawyer and human rights officer, he is obliged to maintain strict secrecy and confidentiality.

The report office can be reached as follows: **Tel.: + 49 9221 706-6016**
E-mail: compliance@ireks.com

5. Process of complaints procedure

The report centre will acknowledge receipt of a complaint within 7 days and will inform the complainant of the remedial action taken no later than 90 days after receipt of the complaint. The complaint and the procedure are continuously documented in an encrypted directory.

Remedial measures are measures to prevent an imminent violation or to terminate an existing violation or to minimise the extent of the violation.

Where it is necessary to clarify the facts of the case or to develop remedial measures, the report centre will stay in contact with the complainant, keep them posted of the next steps and timeline of the procedure, and inform them of their rights to protection from being penalised or discriminated against as a result of the procedure or the use of other formal complaints procedures.

At the same time, the report centre will ensure that justified complaints are appropriately considered in risk management.

6. Protection from discrimination or punishment

The reporting office is organised in such a way that the complainant is protected from any kind of discrimination or punishment in the best possible way. This is primarily ensured by the fact that the complaints portal, via which reports are received and processed, is end-to-end encrypted and access is only possible for a very limited group of internal people at IREKS who are obliged to maintain strict confidentiality.

The authorisation of anonymous reports also offers additional protection against discrimination and punishment.

In addition, the employees in the report office are regularly trained to maintain confidentiality and secrecy so that they can offer the legally required guarantee of impartial and independent action.

Moreover, IREKS will not tolerate any retaliatory measures in their own business environment, on the part of its business partners or third parties due to complaints and, in extreme cases, will take labour law measures against employees or terminate business relationships.

IREKS GmbH
Management