

Rules of procedure for the IDT Biologika GmbH complaints procedure according to the German Supply Chain Act

(Lieferkettensorgfaltspflichtengesetz - LkSG)

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As of 1 January 2024, the German Supply Chain Act (*Lieferkettensorgfaltspflichtengesetz – LkSG*) requires IDT Biologika GmbH ("IDT") to take appropriate account of human rights and environmental due diligence in the company's business area and supply chain.

Section 8 of the German Supply Chain Act (LkSG) requires a complaints procedure to be set up. The procedure enables persons inside and outside the company to report human rights and environmental risks and violations of obligations towards human rights or the environment.

This document describes the complaints procedure at IDT according to the German Supply Chain Act (LkSG) in more detail.

1. What kind of complaints or reports can the procedure be used for?

The procedure facilitates submitting complaints and reports on violations of human rights and environmental obligations or related risks as follows:

Human rights risks and breaches of obligation:

Child labor, forced labor, slavery, breaches of health and safety at work and work-related health risks, breaches against freedom of association, unequal treatment, withholding appropriate wages, environmental pollution leading to destruction of natural habitats, unlawful violation of land rights, deployment of private or public security forces in breach of human rights, other behaviors causing serious breach of protected legal rights and entitlements.

Environmental risks and breaches of obligation:

Failure to comply with prohibitions to protect the environment as set forth in the Minamata Convention on Mercury, Stockholm Convention on Persistent Organic Pollutants, and Basel Convention.

Complaints and reports refer to risks or breaches of obligations from the business activities of IDT in its own business area or from a direct or indirect supplier.

2. Which complaint channels can be used to pass on information or file complaints for the complaints procedure?

The LegalTegrity digital whistleblower solution provides the main channel for complaints and reports; the system is free to use and accessible using the following link: app.whistle-report.com/report/691b9210-8283-460a-94f9-28f0a72d1ea2

The information is passed on to people outside the company from the IDT homepage. The compliance intranet page also forwards information to IDT staff using the existing complaints channel.

3. How does the complaints procedure work?

Whistleblowers register their complaints or reports using the LegalTegrity digital whistleblower solution in German or English. A confirmation of receipt is sent back to the whistleblower provided that they have entered their contact details in the whistleblower solution to remain in contact anonymously.

Refer to LegalTegrity product information at legaltegrity.com for details on how this digital whistleblower solution works.

3.1. Complaints processing

Reports submitted using the digital whistleblower solution are passed on to the IDT compliance officer. Once the report has been received, the compliance officer briefly checks whether it falls into the human rights and environmental obligations violation or related risks category.

The matter is then examined as to whether specific initial grounds for suspicion of human rights and/or environmental obligations violation or corresponding risk according to the German Supply Chain Act exist by inquiring with the whistleblower. The procedure is halted, and the whistleblower informed correspondingly if the examination does not reveal any specific initial grounds for suspicion. No other people are informed on the matter described in the report.

The compliance officer will pass the report and any other relevant information to the internal departments responsible for further processing after determining that there are specific initial grounds for suspicion of violation of human rights and/or environmental obligations or any such attendant risk.

If the specialist departments confirm the initial suspicion in further processing and find an irregularity in their own business area, remedial action involving the relevant internal specialist departments will be taken to end the risk or violation and prevent any reoccurrence.

If the report or complaint involves a direct supplier, the competent purchasing department will contact the supplier for further discussions. A concept to end or minimize the violation will be drawn up and implemented

if the initial suspicion is confirmed. The same procedure applies to reports or violations involving an indirect supplier.

If necessary, the compliance officer will contact the whistleblower for further questions and inform the whistleblower on how the matter has been dealt with and the outcome. The complaints procedure is completed when the investigation results have been reported back to the whistleblower.

Section 3 of the whistleblower policy of IDT Biologika GmbH (Hinweisgeber-Richtlinie) applies accordingly to the entire procedure unless the Supply Chain Act requires special considerations in the complaint procedure.

3.2. Complaints procedure review

The procedure is subjected to review for effectiveness at least once annually or as required.

The IDT human rights committee (Menschenrechts-Gremium) is responsible for this according to Section 8 para. 5 sentence 1 of the German Supply Chain Act (LkSG); the committee consists of one employee each

from the Purchasing, Human Resources, ESG, and Compliance departments. The human rights committee will update the process or take remedial action as necessary.

4. What guarantees effective protection of anonymity and against discrimination or penalization after filing a complaint?

Protection of anonymity

The standardized LegalTegrity system is heavily secured against data breach and access violation and manages the whistleblower solution online. The system is technically designed to eliminate the possibility of the committee or other IDT employees identifying the whistleblower.

Protecting employees

Section 1 of the whistleblower policy states that the whistleblower must not suffer personal or legal discrimination after filing a report, and this applies equally to filing a complaint involving the Supply Chain Act. Similarly, persons falsely reported must not suffer personal or legal discrimination due to reports against them that remain unsubstantiated. Personal data may be stored or retained for a maximum of three years.