



Rules of Procedure on the Complaint Procedure according to the Supply Chain Due Diligence Act (LkSG)

Foreword

The purpose of these Rules of Procedure is to provide a transparent description of the company's own complaints procedure in accordance with section 8 (2) of the LkSG of Viega GmbH & Co. KG (hereinafter also referred to as "Viega"). The purpose of the complaints procedure is to enable individuals to point out human rights and environmental risks as well as violations of human rights or environmental due diligence obligations under the LkSG that have occurred as a result of Viega's economic activities in its own business unit or at a supplier.

I. Who is responsible for human rights and environmental complaints?

The Compliance Department and the Viega Human Rights Officer (hereinafter referred to as the "Internal Coordination Unit") are responsible for setting up this Complaint Procedure.

II. Who can file complaints? Which complaints are processed?

Complaints can be submitted in particular by our employees, employees of direct or indirect suppliers and service providers, local residents and other affected parties and their representatives (hereinafter referred to as the "whistleblowers"). Potential human rights and environmental risks or breaches of duty (hereinafter referred to as "incidents") can be reported through the LkSG Complaint Procedure. Such incidents can include child labour, forced labour, disregard for occupational health and safety standards, disregard for freedom of association, discrimination, human rights violations through environmental degradation, harmful soil changes.

III. Are there any consequences to be feared for complaining?

Whistleblowers are given special protection. Whistleblower protection applies to all internal and external employees, as well as to business partners, applicants and other external third parties. This applies regardless of whether the whistleblower himself is affected by the reported incident. Viega will not tolerate any negative consequences resulting from the submission of information or complaints.

The processing of the information and the corresponding investigation will be fair, objective and in confidential. The persons responsible for the Complaint Procedure are obligated to maintain confidentiality and comply with data protection regulations. Confidentiality applies to the whistleblower, the person(s) who are the subject of the report and other persons named in the report.

IV. How are barriers to accessing the complaints procedure avoided?

In particular, Viega will take the following measures to avoid access barriers to the Complaint Procedure:

- A web-based whistleblower portal will be provided as an easily accessible online channel where anonymous reports can be submitted,
- Access to the whistleblower portal will be available in both English and German,
- There are no costs associated with the procedure.

V. Submit a complaint:

Whistleblowers can submit information anonymously or with contact details through the following channels:

- By regular mail to the Compliance Department:

Viega GmbH & Co. KG

Chief Compliance Officer (**personal / confidential**)

Viega Platz 1

57439 Attendorn

- Whistleblower portal: www.viega.de/hinweisgeberportal

The whistleblower portal enables communication between Viega and the whistleblower while maintaining the whistleblower's anonymity.

- Viega employees can also report to the management, the works council, the Chief Compliance Officer and the Human Rights Officer.

The different reporting channels do not determine the priority or handling of a report. All reports are treated equally and reviewed according to predefined processes and requirements.

VI. Confirmation of receipt to whistleblower

Upon receipt of the report, the responsible Internal Coordination Unit will send a confirmation of receipt to the whistleblower. The confirmation of receipt will be sent within seven working days, taken into account the reporting channel used by the whistleblower. If a confirmation of receipt cannot be sent, for example because the whistleblower did not provide contact details, no confirmation of receipt will be transmitted. This does not apply to the whistleblower portal, where a confirmation of receipt is possible through the provision of an anonymous mailbox.

VII. Discussing the facts with the whistleblower

The purpose of discussing the facts with the whistleblower is to clarify and evaluate a report as fully as possible. The exchange with the whistleblower is intended to ensure that all relevant information is considered and that any misunderstandings or ambiguities are resolved. Participation in this meeting is voluntary. The whistleblower may refuse to participate in the meeting or appoint a representative.

Once a report has been received, the persons in charge of the procedure will contact the reporting person within 14 working days to seek a joint exchange or discussion of the information received.

The discussion of the facts of the case may take place in person, by phone or in writing, depending on the whistleblower's preference. The outcome will be documented in writing and provided to the whistleblower in a timely manner.

VIII. Communication with whistleblowers

The Internal Coordination Unit will endeavour to provide initial feedback to the whistleblower as soon as possible, but no later than 3 months after acknowledgement of receipt. The Internal Coordination Unit will inform the whistleblower about the actions taken. The Internal Coordination Unit will also aim to provide final feedback to the whistleblower regarding the report within 6 months of the confirmation of receipt. In cases where a wider or more thorough investigation is required, feedback may be provided at a later date. A status update to the whistleblower regarding the further investigation of the potential incident will be provided, if possible.

IX. Check admissibility

The Internal Coordination Unit reviews the report for admissibility and relevance according to the LkSG. A report is admissible if it contains sufficient and plausible information about a potential incident to allow for further processing. A report is relevant if the assessment reveals indications of human rights or environmental risks in the supply chain or in the company's own business operations. Additionally, a report is relevant if it involves potential violations of the provisions of the LkSG by the company itself or its direct or indirect suppliers.

X. Carry out an initial assessment

The complaint will be further investigated if it is conclusive. The report will be pursued if, based on the available documents, particularly the whistleblower's description of the facts, the evaluation of the documents submitted by the whistleblower in the specific case and other available information, there is a likelihood of a human rights or environmental risk, or a violation of the provisions of the LkSG.

There are no unreasonable high requirements for the presumption of probable cause, for example that there must be clear evidence. However, concrete, possible or probable facts and indications must form the basis of the suspicion.

XI. Prevention and remedies

If the investigation of the report shows that there is a risk or injury, appropriate preventive or remedial measures will be taken in consultation with the relevant departments. Viega will take necessary and appropriate actions to prevent, terminate or mitigate negative impacts on human rights and the environment caused by or to which it has contributed through its business activities, including those of its suppliers. Remedial action may include both long-term and short-term measures. Depending on the case, they may include prevention, mitigation or compensation.

The specific design, implementation and monitoring of the measures lies within the responsibility of the respective department. The implementation of the measures will be regularly monitored and evaluated to check their effectiveness. Lessons learned are also used to adapt or improve existing policies as necessary.

XII. Final information for the whistleblower

The whistleblower will be informed transparently about how their complaint has been handled and what actions has been taken.