

# Rules of Procedure

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

These Rules of Procedure contain the mandatory legal requirements for the complaints procedure pursuant to the LkSG and are based on the Handout "Complaints Procedure pursuant to the Act on Corporate Due Diligence Obligations in Supply Chains", published by the German Federal Office of Economics and Export Control (BAFA).

These rules of procedure apply to the ams OSRAM group, i.e., to ams-OSRAM AG and all its affiliated companies.

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ams OSRAM Compliance Organization

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Note: When referring to persons or group of persons in this document, persons of any gender are meant in the following for linguistic simplification and better readability. The term "employees" also includes managers at all levels and members of executive bodies.

## 1. Background and purpose of the complaints procedure

As part of our corporate activities, we are fully committed to our social responsibility and, as a globally operating group, take human rights, environmental protection, integrity, and compliant behavior within the company and along our supply chains very seriously. Accordingly, fulfilling human rights and environmental due diligence obligations is also a top priority for ams OSRAM<sup>1</sup>. This includes ensuring fair, safe, and healthy working conditions both in our own business and in our global supply chain.

On January 1, 2023, the Act on Corporate Due Diligence to Prevent Human Right Violations in Supply Chains (The Act on Corporate Due Diligence Obligations in Supply Chains, hereinafter LkSG) came into force. The aim of the Act is to improve the protection of human rights and the environment in companies' own business operations and along their supply chains. To this end, the law imposes several due diligence obligations on the companies concerned.

Among other things, the LkSG requires that companies have an adequate and effective complaints procedure through which both internal (i.e., employees) and external persons (such as suppliers) can report human rights and environmental risks or violations both in their own business operations and along their supply chains.

Compliance with the LkSG is a top priority for ams OSRAM. Accordingly, we have established an effective complaints procedure through which notifications of human rights and environmental risks or violations can be made. The ams OSRAM complaints procedure is an important part of upholding our corporate values and

<sup>1</sup> The term "ams OSRAM" refers to ams OSRAM group, i.e. ams-OSRAM AG and all affiliated companies.

commitments and serves to learn of potential grievances and remedy them as quickly as possible.

These rules of procedure provide information on the main features of the complaints procedure, access to the procedure or how to reach it, and responsibilities. Furthermore, it also provides information on what happens with incoming notices and complaints and how to reach a solution for reported grievances. It is important for ams OSRAM to present this information in an understandable and comprehensible way and to create the greatest possible transparency about the process.

## **2. Who can file a complaint or report?**

All persons or groups of persons who are potentially affected by human rights or environmental risks or violations in their own business area or within the ams OSRAM supply chain, or who are aware of such abuses, can submit information via the complaints procedure. Thus, our complaints procedure is open to both ams OSRAM employees and external parties (directly or indirectly affected). This includes, for example:

- Employees of indirect and direct suppliers;
- Business partners, e.g. customers;
- Trade unions, non-governmental organizations;
- other third parties, e.g., residents of local sites.

To report, a person does not have to be affected by the risk or violation himself; external observers can also submit a report.

## **3. What exactly can I report?**

The complaints procedure can be used to report all indications of possible human rights or environmental risks or violations that have arisen as a result of ams OSRAM's economic activities in its own business operations or in the supply chain.

Human rights risks and violations include in particular:

- Child labor;
- Forced labor and slavery;
- Working conditions that are hazardous to health / disregard for occupational health and safety;
- Disregard for freedom of association, freedom of association and the right to collective bargaining;
- Discrimination and unequal treatment in the workplace;
- Withholding of a fair wage;
- Unlawful evictions or the unlawful deprivation of land;
- Unlawful use of private or public security forces;
- Pollution of water, soil, and air that may contribute to human rights violations.

Environmental risks and violations specifically include:

- Use of mercury (under the Minamata Convention);
- Use of persistent organic pollutants / POPs (as per Stockholm Convention);
- Non-environmentally sound storage, handling, import and export of hazardous waste (according to the Basel Convention).

#### 4. What information should a complaint/ report contain?

In order for a complaint/ report to be handled appropriately, it is important that it is as specific as possible. Information on the following five questions is helpful:

- Who? - Who is it about? Who is affected?
- What happened? Description of the facts (the more detailed, the better).
- When? - When did the incident occur? Is the violation still ongoing?
- How? - How many times did it happen?
- Where? - Where did the incident occur?

The above information will facilitate and expedite the proper processing of a report. However, it is not a requirement for processing that the report contain information on all of the above.

#### 5. Do I have to disclose my name in my complaint/ report?

No, you can also submit your complaint/ report without stating your name. However, the more information you provide, the better we can investigate and remedy the situation. Often, being open and transparent about the complaint (including disclosing your name) helps resolve the issue. However, the decision whether to disclose your name rests solely with you as the person providing the information.

#### 6. What channels can I use to submit complaints/ reports?

To ensure that the complaint procedure is accessible to any person, ams OSRAM has created various reporting channels for submitting complaints or notices:

- a. Tell ams OSRAM whistleblowing system (<https://www.bkms-system.net/Tell-amsOSRAM>)

Our main reporting channel, Tell ams OSRAM, is a group-wide electronic whistleblowing system through which you can submit complaints or reports in a web form. It is managed by an independent operator in compliance with strict European data protection regulations. The web link to Tell ams OSRAM can be accessed from any computer or mobile device with an internet connection and is available around the clock in various languages. The use of Tell ams OSRAM is of course free of charge for you as a whistleblower.

When submitting your complaint/ report via Tell ams OSRAM, you can remain completely anonymous if you wish. In addition, Tell ams OSRAM allows you to set up a secure mailbox through which you can communicate with us securely and, if you wish, anonymously throughout the entire process. Qualified compliance personnel will take care of your report and assign it to the respective responsible department.

- b. Email to the following central corporate offices:
  - ams OSRAM Compliance Organization: [compliance@ams-osram.com](mailto:compliance@ams-osram.com)
  - ams OSRAM Human Resources Organization: [humanrights@ams-osram.com](mailto:humanrights@ams-osram.com)
  - ams OSRAM EHS Organization: [environment@ams-osram.com](mailto:environment@ams-osram.com)

- ams OSRAM Procurement Excellence Organization: [supplier-management@ams-osram.com](mailto:supplier-management@ams-osram.com)
- c. Postal letter to the ams OSRAM Compliance Organization at the following postal address:  
Marcel-Breuer-Strasse 4  
80807 Munich  
Germany
- d. For ams OSRAM employees: respective line manager and the local Human Rights Coordinator

## 7. Who will take care of my complaint/ report?

To ensure the best possible processing of reports of potential grievances, experts from various internal company functions are involved, in particular due to the size and complexity of the ams OSRAM group and the processes along our supply chain:

- All reports of human rights and environmental risks and violations received via "Tell ams OSRAM" are first reviewed by the Compliance Organization and checked for their plausibility. Depending on the main topic, the report is then assigned to the relevant department for further processing/ investigation to the respective responsible department:
  - ams OSRAM Human Resources Organization - for reports on human rights-related risks and violations affecting the ams OSRAM workforce;
  - ams OSRAM EHS Organization - for reports on environment-related risks and violations affecting ams OSRAM's own business;
  - ams OSRAM Procurement Excellence Organization - for reports on human rights and environment-related risks and violations affecting ams OSRAM suppliers.
- Complaints and information reported directly to the responsible HR, EHS or Purchasing department are processed directly by the respective responsible company department.

In any case, the processing of the information (including all necessary measures within the scope of the clarification of the facts as well as the development of remedial measures) is carried out according to a strict geographical responsibility criterion: Reports may only be seen and processed by the employees of the above-mentioned departments who are responsible for the country / ams OSRAM location in question (in the sense of the "need-to-know principle").

All employees of the above departments are impartial, independent in the performance of their duties and bound to secrecy. Furthermore, they are obliged to comply with data protection regulations and to ensure transparency and the rights of all people concerned.

## 8. How will my complaint/ report be handled internally at ams OSRAM?



The processing of all incoming reports follows a structured process that includes the following main steps:

### I. Acknowledgement of receipt of your report

Depending on the reporting channel selected, receipt of your report will be confirmed in writing or electronically, unless you have provided us with your contact information. This will take place no later than seven days after we receive your report.

### II. Checking your report

The content of the report is then checked for plausibility and validity by the relevant departments. In particular, it will be checked whether there are sufficient indications from the report that human rights or environmental risks have occurred or could occur. In this context, it is also checked what ams OSRAM company or what supplier is affected by the report.

Furthermore, it is checked whether sufficient information is available for further processing. If this is not the case, we will contact you (if possible) or otherwise try to obtain the missing information. If this is not possible despite all efforts, we will not pursue your report any further and will inform you of this, stating an appropriate reason. This will be documented accordingly.

The report will then be passed on to the responsible office for further processing.

### III. Clarification of the facts

If the procedure continues, the reported facts will be discussed and examined with you as the person providing the information. Optionally, a procedure for the amicable settlement of disputes may be suggested. In this step, the respective responsible department will take necessary measures to clarify the facts reported by you, such as internal interviews/ discussions, review of documents and/or production facilities, etc.

### IV. Developing a solution

A proposal for a solution is drawn up on the basis of the facts ascertained. This will be discussed with you if you yourself are affected as the person providing the information. We will endeavor to involve you as much as possible in the development of a solution.

## V. Remedial measures

If, in the course of clarifying the facts, it is determined that a violation of human rights and/or environmental obligations is imminent or already taking place, remedial measures are initiated without delay. These include, for example, supplier discussions to develop a concept for ending or minimizing the violation, as well as personnel measures, adjustments to processes and even the termination of business relationships. If remedial measures have been agreed, their implementation is consistently followed up.

## VI. Review of the remedy and conclusion of the process

Together with you, the implementation of the proposed solution and the remedial measures is reviewed, and the outcome of the procedure is evaluated. In particular, this also involves your satisfaction with the process and outcome of the procedure. If the risk or violation has been sufficiently eliminated, the interim report becomes the final report, and the procedure is closed.

### 9. How long can it take for my complaint/report to be fully processed?

Depending on the scope and complexity of the matter, the proper investigation of a complaint/ report can take a few days or weeks, but sometimes several months. As a matter of principle, we make every effort to process all incoming reports and complaints quickly and without culpable delay. At the same time, we make sure that you, as the person providing the information, are given sufficient time to respond to queries and explain relevant aspects as part of the fact-finding process. In addition, we always endeavor to keep you informed of the measures taken and the further course of action.

### 10. Is the complaint procedure free of charge for me?

Yes, you as a whistleblower may use the complaints procedure described in these Rules of Procedure free of charge. However, ams OSRAM shall not be liable for any costs and expenses incurred by you in connection with the use of the complaints procedure; in particular, no travel expenses or costs for legal advice shall be borne by ams OSRAM.

### 11. What are the procedural principles and internal guidelines for the complaints procedure?

ams OSRAM strives to investigate all information and complaints in a fair, balanced and transparent manner and to resolve them as efficiently and effectively as possible. Uniform processes as well as confidential and professional handling of reports by internal experts form the foundation of the complaints procedure.

In detail, the following applies:

#### I. Objectivity and presumption of innocence

All information and complaints are handled neutrally, objectively, appropriately and with due regard for the presumption of innocence. Just as clues that incriminate suspects are investigated, so are those that may exonerate them.

**II. Compliance with the principle of proportionality and the right to be heard**

All fact-finding measures must comply with the principle of proportionality, i.e. they must be suitable, necessary and appropriate to fulfill their purpose. Accused persons must be treated fairly and with respect, and the right to be heard must be granted.

**III. Confidentiality principle**

The confidentiality of information obtained, especially personal data, must be guaranteed. This information may only be disclosed by applying the "need-to-know principle". For more on this, see section 13 below.

**IV. Compliance with data protection**

Compliance with applicable law and internal policies regarding the protection of privacy and the collection of personal data must be ensured. In cases of doubt and those defined in this process, the responsible data protection officer must be consulted.

**V. Involvement of the person providing the information**

As the person providing the information, you will always be informed about the processing of your complaint/report and the outcome of the individual procedural steps. The greatest possible transparency towards you will be strived for.

**VI. Avoidance of conflicts of interest**

ams OSRAM employees who are responsible for processing your complaint/ report must avoid actual or impending conflicts of interest or identify and report them at an early stage. They must maintain their impartiality throughout the complaint process.

**VII. Participation rights**

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

**12. Is it ensured that my complaint/ report will be treated confidentially?**

Regardless of which reporting channel you have chosen, we will of course treat your complaint/ report confidentially. Confidential data may only be passed on if this is necessary and legally permissible.

**13. How else is my personal data protected?**

Your personal data will only be processed with your consent and solely for the purpose of processing your complaint/ report. The complaint investigation will be conducted in accordance with the European General Data Protection Regulation (GDPR), including the storage and deletion of data and the regulations on international data transfer.

**14. As a whistleblower, am I protected from discrimination and reprisals?**

Protecting whistleblowers from retaliation for filing complaints or reports is an important part of our complaint procedure.

ams OSRAM prohibits any form of retaliation or other adverse treatment (in particular intimidation, hostility, punishment, labor law measures, etc.) against persons who have filed a complaint with us to the best of their knowledge and belief.

It does not matter whether the complaint ultimately turns out to be well-founded or unfounded.

If you believe that you or any other person has been retaliated against or that you or such person has been disadvantaged in any way because of filing a report, please immediately inform the corporate department responsible for your complaint or the ams OSRAM Compliance Organization (see section 7 above).

We will investigate the situation and take appropriate action if necessary. We will investigate all plausible allegations of discrimination. Substantiated allegations of discrimination constitute a compliance violation and will be punished accordingly as serious misconduct, which is also enshrined in the ams OSRAM Code of Conduct.

#### **15. Who are my contacts for questions about the complaints procedure?**

Central responsibility for the complaint procedure described here and primary contact for questions or comments is as follows:

OSRAM GmbH  
Compliance Organization  
Marcel-Breuer-Strasse 4  
80807 Munich, Germany  
E-mail: [compliance@ams-osram.com](mailto:compliance@ams-osram.com)

We also recommend that you use the option of communicating via our whistleblower system “Tell ams OSRAM” to address questions or comments directly to the responsible corporate department.

#### **16. Closing words: Thank you very much for your support!**

For ams OSRAM, human rights and environmental protection have a high priority - even before the introduction of The Act on Corporate Due Diligence Obligations in Supply Chains. With your reports you support us in protecting human rights and the environment sustainably and efficiently. Thank you for your support!