

**Rules of procedure
for the complaints
procedure in
accordance with Section
8 of the German
Supply Chain Act for
KOHL MEDICAL AG**

2024



**KOHL
MEDICAL^A_G**

Rules of procedure for the complaints procedure in accordance with Section 8 of the German Supply Chain Act for KOHL MEDICAL AG

These rules of procedure apply to KOHL MEDICAL AG and its subsidiaries:

- kohlpharma GmbH
- MTK Vertriebs-GmbH
- KOHL PHARMAHANDEL GmbH
- KOHL LOGISTIK GmbH
- AVIE GmbH
- NULLplusNULL GmbH
- provita arndt GmbH



KOHL
MEDICAL AG

kohlpharma



KOHL GmbH
PHARMAHANDEL

KOHL
LOGISTIK GmbH

AVIE
Apotheken mit System

NULL plus **NULL**

provita[®]
arndt

1. Goals

The complaints procedure is one of the core elements of the due diligence obligations arising from the German Supply Chain Act. Both internal and external individuals can inform KOHL MEDICAL AG of human rights-related or environmental risks or violations in its own business activities and in the supply chain. The complaints procedure thus serves as an early warning system that allows problems to be recognised and resolved before people or the environment are actually harmed.

In these rules of procedure, KOHL MEDICAL AG describes the company's own complaints procedure in accordance with Section 8 of the German Supply Chain Act.

2. Scope of the procedure

Whistleblowers

The complaints procedure is available to all employees of KOHL MEDICAL AG, not to mention temporary workers, business partners, their employees, partners, customers and other third parties. The complaints procedure is also available to people who are not directly affected by risks or a violation.

Reporting violations

Whistleblowers can report violations that are indicative of human rights-related and environmental risks, as well as violations of human rights or environmental obligations, either within Kohl Medical AG or along Kohl Medical AG's entire supply chain.

3. Complaints procedure

Whistleblowers can use the following complaints channels to report violations:

- Email:
Menschenrechtsbeauftragte@kohlpharma.com
- Post or internal mail
(sent to the following address):

KOHL MEDICAL AG
Human Rights Officer
Im Holzhau 8
66663 Merzig

Tip-offs can be submitted at any time. If a tip-off is submitted by email, further communication will also take place using this email address. If a tip-off is received by post, the whistleblower will be contacted using the contact details provided in the complaint.

4. Procedure

Receiving the tip-off

Once a tip-off has been received through the complaints channel provided, the tip-off is recorded and documented internally by the Human Rights Officer or their representative. The whistleblower submitting the tip-off will receive confirmation of receipt within seven days at the latest. This confirmation will be sent using the contact details provided, primarily in writing and by email. As part of this process, the whistleblower will also be informed of their rights in relation to protection from discrimination or penalisation as a result of the procedure or of using of other formal complaints procedures.

Examining the complaint

In consultation with an internal working instatement group, the responsible employees check whether the tip-off received falls within the scope of the complaints procedure. If the

tip-off is rejected, the whistleblower will receive a brief explanation of the rejection. In this case, the tip-off will not be pursued further.

If the tip-off falls within the scope of the complaints procedure, the whistleblower who submitted the tip-off will be informed promptly of what will happen next and receive an assessment of the timeframe for the procedure. The facts of the case are always clarified in dialogue with the whistleblower.

In consultation with an internal working group, the responsible employees check the plausibility of the tip-off received. An investigation is launched into whether there are sufficient indications of the existence of human rights-related or environmental risks or violations. If necessary, this is done in close dialogue with the whistleblower. If there are sufficient indications, KOHL MEDICAL AG will initiate suitable and appropriate preventive and/or remedial measures. All tip-offs are documented and stored in accordance with legal requirements.

Within three months of receiving confirmation of receipt, the whistleblower will receive feedback on the status or outcome of the investigations to date and any preventive and corrective action taken.

It may take longer to process the information in individual cases. All investigations are conducted objectively and in compliance with the presumption of innocence.

5. Internal responsibilities

The tip-offs received are processed and documented by selected, suitable and specially trained KOHL MEDICAL AG employees.

All employees responsible for such processing act impartially, are independent and are not bound by instructions. They are obligated to maintain confidentiality.

6. Confidentiality of identity

The identity of the whistleblower will be treated as strictly confidential. All information is processed in accordance with the principle of confidentiality. The identity of the whistleblower will only be used within the necessary framework of the complaints procedure. All employees responsible for handling the complaints procedure are obligated to maintain confidentiality.

7. Protection against discrimination or punishment

KOHL MEDICAL AG does not tolerate any reprisals, discrimination, intimidation or other unfavourable action against whistleblowers. This protection applies to all whistleblowers who have in good faith reported suspected or actual misconduct within the scope of the complaints procedure.

8. Reviewing effectiveness

The effectiveness of the complaints procedure is reviewed once a year and on an ad-hoc basis.

KOHL MEDICAL AG
im Holzhau 8
66663 Merzig

KOHL
MEDICAL^A_G