

Rules of Procedure (Section 8 (2) LkSG)

1) Background and purpose

The German Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains (Lieferkettensorgfaltspflichtengesetz – LkSG) came into force on 1 January 2023.

The Act is intended to improve the protection of human rights and the environment in enterprises' own business area and along the corporate supply chain. To this end, the Act requires the enterprises concerned to comply with a number of due diligence obligations.

Among other things, the LkSG stipulates that enterprises must establish an appropriate complaints procedure that can be used by both internal persons (employees) and external persons (e.g. suppliers) to contact the enterprise to report human rights and environment-related risks or violations. Additionally, enterprises are required to publish rules setting out the complaints procedure in greater detail.

2) What is the purpose of the complaints procedure?

The complaints procedure should serve two purposes:

- The complaints procedure is intended as an early warning system for detecting and ideally resolving issues before people or the environment are actually harmed.
- Where the commission of an offence is imminent or has already taken place, enterprises can be notified of such abuses via the complaints procedure and then take effective remedial action.

3) To which GLS companies do these Rules of Procedure apply?

These Rules of Procedure apply to the following GLS companies (hereinafter referred to as "GLS"):

- GLS Beteiligungs GmbH
- General Logistics Systems Germany GmbH & Co. OHG
- GLS IT Services GmbH

- GLS Verwaltungs- und Service GmbH
- DER KURIER Beteiligungsgesellschaft mbH
- DER KURIER GmbH & Co. KG
- OVERNIGHT SERVICE GmbH Vermittlung überregionaler Kurierdienste
- GLS Mobility Solutions GmbH
- General Logistics Systems Austria GmbH
- General Logistics Systems Hungary Kft

4) What can be reported?

The complaints procedure can be used to notify GLS of human rights and environment-related risks or violations in its own business area and in its supply chain. The term "supply chain" is broadly defined and encompasses both direct suppliers to GLS with whom GLS has a contract as well as indirect suppliers, in other words "suppliers of suppliers". The following human rights and environment-related risks are among the most relevant:

- All forms of slavery, economic exploitation and forced or child labour;
- Endangering or violation of occupational safety and health regulations due to, for example, insufficient safety standards, the absence of protective measures or inadequate training and instruction;
- Unjustified unequal treatment in employment, for example on the grounds of national or ethnic origin or gender;
- Violation of minimum wage regulations;
- Improper storage or disposal of hazardous waste.

For the sake of clarity, this list does not include every possible scenario. If you wish to report risks or violations, it is better in cases of doubt to submit a report and leave GLS to assess whether this falls within the scope of the Act.

5) Who may make use of the complaints procedure?

The procedure can be used by all GLS employees.

In addition, it is also open to persons external to GLS, such as our direct and indirect suppliers and their employees. Persons not directly impacted by risks or violations are also welcome to use the complaints procedure.

There is no cost to you for using the complaints procedure.

6) Whom can I contact with my complaint?

Within GLS, the Compliance department of General Logistics Systems Germany GmbH & Co. OHG ("Compliance department") is responsible for implementing and monitoring the provisions of the LkSG. Accordingly, it is also the body that receives and follows up on your reports.

You can reach the Compliance department as follows:

- Email: compliance@glS-germany.com

If you would rather submit a confidential/anonymous report, please contact the law firm Kanzlei Dr. Buchert:

Dr Rainer Buchert: dr-buchert@dr-buchert.de; phone: +49 69 710 33 330 (secretariat) or direct line +49 6105 921 355.

Dr Caroline Jakob: dr-jacob@dr-buchert.de; phone: +49 69 710 33 330 (secretariat) or direct line +49 69 710 33 534.

You are also welcome to use the following multilingual contact form to submit your report:

<https://www.ombudsperson-frankfurt.de/de/kontaktformular/>

There is no cost to you for submitting a report to Kanzlei Dr. Buchert; GLS will cover all costs.

Kanzlei Dr. Buchert will not reveal your identity to GLS unless you expressly agree to this.

7) Am I protected against disadvantage if I submit a report?

Yes, you are! This is a legal requirement which GLS stands behind with full conviction. GLS does not accept any form of disadvantage and, if relevant, will take legal action against any entity or person that disadvantages you because of your report. GLS employees can find further information in the Whistleblower Policy.

Employees in the Compliance department are bound to secrecy by law. They have been trained accordingly and will follow up on your report in an impartial and independent manner. They are not bound by instructions in this regard. All of this guarantees that your report is handled professionally, thereby minimising

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the risk of your identity being inadvertently revealed to unauthorised parties and, with it, the risk of disadvantage as well.

Once the procedure has been completed, you are also welcome to remain in contact with the Compliance department to ensure that you are not disadvantaged subsequently either.

8) I've submitted a report. What happens next?

The Compliance department or Kanzlei Dr. Buchert will confirm receipt of your report.

Immediately after that, the Compliance department will check whether the matter contained in your report falls under the scope of the complaints procedure. If the report is rejected, the reasons will be explained to you in brief.

If your report falls under the scope, you will be promptly informed of the next steps, the likely duration of the procedure and your rights in relation to protection against disadvantage and punishment.

The Compliance department will also discuss the facts with you in more detail in order to better understand your report and your expectations in terms of possible preventive or remedial action.

Where appropriate, the Compliance department will offer you the option of a procedure for amicable settlement. If this is accepted, GLS will try and find an amicable solution with the help of a neutral intermediary. This might be Kanzlei Dr. Buchert, for example, or some other person whom you trust and designate together with GLS.

If the optional settlement procedure is out of the question or fails and your report proves to be well-founded, a proposed remedy will be worked out with you. If your report proves to be unfounded, you will receive a summary of the reasons for this.

If your report is well-founded, the agreed remedial action will then be implemented and monitored.

Finally, the outcome will be evaluated with you and the procedure will then be concluded.

9) Final provisions

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- a) Review of the effectiveness of the complaints procedure

The effectiveness of the complaints procedure will be reviewed at least once a year and on an ad hoc basis. This will take account of findings and potential improvements identified from previously submitted reports and the respective procedures as well as from risk analysis. The complaints procedure handout from the German Federal Office for Economic Affairs and Export Control (BAFA) will be taken into account.

- b) Languages

These Rules of Procedure have initially been issued in German, English and Hungarian. Further language versions will be added if other relevant target groups are identified during risk analysis.

- c) Entry into force/publication

These Rules of Procedure are valid as of 1 January 2023. They are published on the GLS website.