Neumann Kaffee Gruppe

Group Compliance Policy Nr. 4

Grievance mechanism

Version 3

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This Policy is formally approved and valid without signature.

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1. Revision reason

Version 1	07.2020	Initial creation
Version 2	04.2024	Update according to the specific revision time
Version 3	02.2026	Adaption to the new policy structure

2. Definition of terms

Term	Definition
ILO	The International Labour Organization (ILO) is a United Nations agency that sets international labor standards and promotes decent work, social protection, and workers' rights worldwide.
Integrity Reporting Mechanism	Overarching term in NKG for all three available reporting channels
Good faith	A whistleblower had reasonable grounds to believe at the time of the report that the information was true.
NKG	Neumann Kaffee Gruppe
Retaliation	Any direct or indirect action which occurs in NKG's work-related context that causes or may cause unjustified detriment to the whistleblower. E.g. involuntary termination, suspension or demotion, negative unjustified performance review, harassment, threats or intimidation.
UNGP	United Nations Guiding Principles on Business and Human Rights, A set of internationally recognized principles endorsed by the United Nations, providing a global framework for preventing, addressing, and remedying adverse human rights impacts linked to business activities, including criteria for effective non-judicial grievance mechanisms.
Whistleblower	A person who reports any wrongful or unlawful activity
Wrongful or unlawful activity	Any potential or actual wrongdoing within NKG, caused by or linked to NKG which violates applicable laws, the NKG (Supplier) Code of Conduct or the policies.

3. Scope of application

This policy applies to and is binding upon all officers, directors, managers and employees of

Neumann Kaffee Gruppe and Neumann Gruppe, as well as agents, consultants, contractors or other third parties acting for or on behalf of NKG (collectively, "Stakeholders"). It equally applies to external stakeholders who submit reports or concerns through one of the reporting channels.

Where local laws impose stricter requirements than this policy, the stricter standard applies. In case of conflict, Group Compliance must be consulted.

4. Purpose

Neumann Kaffee Gruppe is dedicated to upholding the highest standards of integrity, ethical conduct, and compliance across all operations. We aim to ensure the safety, well-being, and protection of our employees, business partners, and local communities, fostering a mutual trust relationship at every level. To maintain this trust, we strive to prevent unethical or illegal workplace behavior and listen to concerns about potential misconduct from anyone in our value chain.

As part of our ongoing efforts to promote a culture of integrity and accountability, we have established an Integrity Reporting Mechanism. This provides employees and external stakeholders with accessible channels to report misconduct they believe violates applicable laws or company policies.

The Integrity Reporting Mechanism is designed in line with internationally recognized standards, in particular the United Nations Guiding Principles on Business and Human Rights (UNGP), ILO standard and is implemented in compliance with applicable whistleblower protection laws and regulations. Its effectiveness is regularly reviewed against the UNGP effectiveness criteria for non-judicial grievance mechanisms. Further details are set out in Appendix 3 - UNGPs Benchmark.

NKG encourages a "speak up" culture within the group and ensures effective protection against negative consequences, such as retaliation. We are committed to ensuring whistleblower protection, as each report contributes to our improvement as an international company.

In Germany, for example, the Whistleblower Protection Act (Hinweisgeberschutzgesetz) applies specifically to companies with 50 or more employees and covers certain types of reportable misconduct. Each NKG location must also observe any applicable national laws that impose stricter obligations, ensuring that whistleblower protection is always maintained at the highest legal standard across all jurisdictions.

5. Policy description

5.1 Reporting channels

To facilitate transparent and accessible reporting, Neumann Kaffee Gruppe (NKG) provides a range of reporting channels. These include both internal reporting mechanisms, which allow employees and stakeholders to raise concerns directly within the organization, and external reporting options, offering independent and official avenues for whistleblowers who prefer or need to report outside the company. Together, these channels ensure that all potential misconduct can be communicated safely, confidentially, and effectively.

5.1.1 Internal reporting channels

NKG has established multiple reporting channels to ensure a wide range of options for raising concerns about potential misconduct within the company. These trusted and accessible options ensure that concerns can be raised safely within the organization, enabling timely investigation and resolution. Each location is required to establish, maintain, and actively communicate internal reporting channels in the common local language.

Regardless of the internal method used to submit reports, the procedure remains consistent, with strict confidentiality. An acknowledgment of receipt is issued within 7 days, and the status of the investigation will be communicated within three months after the acknowledgment of receipt. Depending on the case and where the incident occurred, only the departments relevant to the case will be involved in conducting the investigation, strictly following the need-to-know principle.

1. Integrity reporting platform

The NKG Integrity reporting platform , which is managed by NG Group Compliance, provides a secure and confidential platform for reporting misconduct and complies with international standards. It is possible to submit reports anonymously and to create a protected mailbox to share further information or to be informed about the current process. The online reporting system is available in several languages and can be accessed by everyone worldwide, who wants to report a potential misconduct within the company or its suppliers.

2. Reporting via Mail

Reports can also be submitted by email to NG Group Compliance at integrity@nkg.coffee. To maintain anonymity when reporting via email, no personal data that could reveal their identity should be included in the mail (e.g. sending the report from your NKG email account).

3. Direct approach

Reports can also be addressed directly to the local Compliance representatives or other authorized NKG employees:

- Management of the respective NKG company

- Direct supervisor
- Human Resources

The handling of the report is carried out by the local Compliance representative in coordination with NG Group Compliance.

5.1.2 Local reporting channels

In addition to the options stated above, NKG might offer additional local reporting channels due to national legislation or because they might be more appropriate or accessible for certain stakeholder groups such as producers. These reporting channels must also comply with the following requirements:

- Ensure anonymity
- No retaliation
- Handle incoming data and the processing of reports with sensitivity.
- Be easily accessible
- and be in the local language

The requirements for the setup as well as the general handling of information are documented in GC SOP 4.2 – Requirements for local internal reporting mechanism. NG Group Compliance must be informed in order to review and approve the local reporting channels according to the criteria.

5.1.3 External reporting channels

There is also the option to report concerns to external reporting offices. In such cases, the handling of the report will not be carried out by NG Group Compliance or any other NKG employee. External reporting offices are increasingly being established, especially for member states of the European Union. A non-comprehensive overview of existing external reporting offices can be found in Appendix 2 – External reporting channels in the EU.

5.2 Reportable Issues

Any actual or potential activities within NKG, caused by or linked to NKG which violate applicable laws and NKG policies can be reported, including but not limited to:

- Corruption and Bribery
- Fraud and Theft
- Conflicts of interest
- Competition and Trade Compliance
- Discrimination and Harassment
- Health, Safety and Security
- Information Security and Data Privacy

- Human Right Violations
- Environmental Damage
- Retaliation
- Other Violations of NKG Policies or Relevant Regulations

Due to the various nature of the reported issues and the applicable legal requirements, it might be necessary to involve further departments that are best suited to handle each specific case in order to find an appropriate solution. Regardless of the internal reporting method used to submit a report, NG Group Compliance will be informed and will coordinate the involvement of the relevant colleagues who are familiar with the handling of such reports and will process them in accordance with the applicable regulations.

For example, issues such as discrimination and sexual harassment are forwarded to Group HR, which then acts as the case owner responsible for handling the matter. Matters related to data protection will be investigated together with our data protection coordinator.

5.3 Anonymity and confidentiality

NKG recognizes the importance of protecting the identities and privacy of the reporting persons. It is in our interest to be alerted about potential issues within the company to address and resolve them effectively. It is therefore crucial that our handling of whistleblower reports always fully complies with legal requirements to protect their anonymity and identity.

Anonymous reports can be securely submitted through the NKG Integrity Reporting Platform. Anonymous reporters are required to set up a secure mailbox for communication with NG Group Compliance, in case additional information is needed. The secure mailbox provides a simple and safe way to communicate with NG Group Compliance without using personal or work email accounts or phone numbers. It allows to remain fully anonymous. However, anonymous reports may make it more challenging for the issue to be investigated. Therefore, providing as much additional information as possible might help to understand and investigate the case. All information and data entered on the Integrity Reporting Platform is encrypted and can only be accessed by authorized employees at NKG.

Throughout the reporting and investigation process, NKG guarantees that every complaint will be treated with the highest degree of confidentiality and respect, regardless of the chosen reporting channel.

However, in cases where a report leads to legal proceedings or official investigations, it may become necessary to disclose the identity of the whistleblower, if known, as part of the investigative process. In such situations, the whistleblower will always be informed in advance

The identity of the whistleblower is generally treated with strict confidentiality, except

1. if the report leads to an internal investigation process. The whistleblower will be informed

and can decide whether to disclose their identity, for example, to provide testimony.

2. if there is a legal obligation to disclose the identity as part of an official investigation or court proceedings. NKG has no discretion and must, after informing the whistleblower in advance, reveal their identity. For example, this may occur during criminal investigations into corruption where a court orders disclosure to verify the credibility of the report, or in regulatory proceedings related to suspected money laundering where authorities require the whistleblower's identity to proceed.

Local entities must define and document roles and responsibilities for their internal reporting system.

5.4 Non-retaliation

Non-retaliation is a fundamental principle that ensures whistleblower safety in regard to fear and negative consequences, who report in good faith. At NKG, we are committed to fostering an open and trustworthy work environment where employees feel safe and supported. It is essential for us to handle all reports, whether from internal or external stakeholders, in a manner that guarantees the reporting person has no fear of any form of retaliation. We understand the critical importance of maintaining the trust of our stakeholders and recognize the significant harm that can result from breaches of this trust. By upholding non-retaliation, we not only protect individuals who come forward but also strengthen the integrity and ethical culture of our organization.

Therefore retaliation against employees or external stakeholders will not be tolerated, and appropriate measures will be taken to prevent and address any instances of retaliation (e.g. disciplinary action, termination of employment).

If anyone has reason to believe that they have been subjected to retaliation, they are asked to notify NG Group Compliance directly or via the Integrity reporting platform (www.integrity.nkg.net) under the category "Retaliation". It is important to know that measures can only be taken in this context if a complaint is made.

All reports are taken seriously and addressed accordingly. If a report is found to be unsubstantiated, but it is proven that it was made in good faith, no penalties will be imposed. This is different if the reporting person willfully damages someone's reputation and knowingly makes a false or misleading report. This could constitute a breach of NKG principles of business practices and will be considered a serious matter that may result in disciplinary action and could also lead to serious legal consequences.

5.5 Documentation

NKG ensures that all reports received through the available reporting channels are properly

recorded, protected from unauthorized access and handled with strict confidentiality. Every report is captured in the designated case management system, where all steps taken during the assessment, investigation and resolution of the case are documented.

Case-related documentation is retained until the case has been fully closed. In accordance with applicable legal requirements, NKG keeps the report and the measures taken for a period of three years after the conclusion of the case. If necessary for the establishment, exercise or defence of legal claims, the retention period may be extended in line with the relevant laws.

After the retention period expires, all personal data contained in the report and the case documentation is anonymized. Anonymized case data and statistics are periodically analyzed to identify trends, patterns and root causes. The insights are used to improve policies, procedures and training measures and to prevent recurrence.

6. Reporting a misconduct

If you have concerns about potential violations of applicable laws and regulations as well as NKG policies, we encourage you to report it directly to our Integrity reporting platform or use another reporting method, as described above.

NKG does not tolerate any form of retaliation against individuals who report concerns in good faith. All reports and suspicions are treated confidentially and contribute to our ongoing commitment to maintaining a safe, ethical, and compliant workplace.

7. Related documents

Publicly available documents

NKG Code of Conduct

Appendix 1 – Reporting procedure

Appendix 2 – External reporting channels in the EU

Appendix 4 – Privacy policy NKG Integrity platform

Internal documents (available via the NKG Policy Portal only)

Appendix 3 – UNGPs Benchmark

GC SOP 4.1 – Handling reports via the internal reporting system

GC SOP 4.2 – Requirements for local internal reporting mechanism

GC SOP 4.3 – Documentation in the local recording system (Group Compliance)

Appendix 1 - Reporting procedure for the NKG Integrity Platform

This appendix to the *GC Policy 4 – Grievance mechanism* is intended to give further information on the reporting procedure on our NKG Integrity Platform. Please note that updates and changes to the website may occur, as we use external service providers. The choice of reporting channel is voluntary. However, it is recommended to use this online platform as the most secure channel possible.

Why should I report?

Submitting a report is essential to maintaining a safe, transparent, and ethical workplace. It helps us to identify and address issues promptly, protect our employees, and uphold integrity. Reports contribute to preventing misconduct, improving working conditions, and ensuring fair and respectful treatment for all. It is in our great interest to improve our processes and protect them from any harm.

Therefore, it is important that whenever there is a suspicion or occurrence of inappropriate behavior, it is reported quickly to ensure appropriate action can be taken.

How to report a suspicion or an existing violation?

Please visit our integrity platform NKG Neumann Kaffee Gruppe

and click on the option “Make a report”. A form opens where the information can be entered. In order to be able to process a case properly, the marked mandatory fields must be filled in and the case must be described as well as possible. Attachments that may be relevant can also be added to the form.

Anonymous reporting

The anonymity of the reporter can be ensured through the NKG Integrity Platform by selecting the checkbox "Stay anonymous” in the form. It is also important not to enter any other identifiable information in the text fields that could be traced back to the individual.

If you wish to remain anonymous, please remember: Do not provide any identifying information, such as name, or relationship to the reported person. Do not submit any information that could be traced back to you. If documents are uploaded, make sure that they do not contain any identifiable information. We also recommend submitting a report outside the NKG network.

Please also note that in some cases, the number of people who may have knowledge of an incident may be small and easy conclusions may be drawn in the investigation. Should this be the case, we would like to emphasize once again that NKG does not tolerate retaliation and tries to protect the whistleblower as far as possible. Further information can be found in our GC Policy 4 – Grievance Mechanism.

What is the secure mailbox and how safe is it?

The secure mailbox provides a simple and safe way to communicate with NKG Group Compliance without using personal or work email accounts or phone numbers. It also allows you to remain fully anonymous if you choose. You have to create a secure mailbox in order to submit your report.

It will be used to update you on the investigation's progress, ask any follow-up questions, or receive any additional information you might want to provide during the investigation. It may be necessary to provide additional information, and this secure channel allows for communication without revealing the identity of the whistleblower. When you open the secure mailbox, you'll receive a case number and be asked to create a personal PIN code. **It is important that you note down or remember your Case ID and password!** Both are required to log in later to see updates and replies on your report. If the data is lost, for security reasons we can't recover it.

Data storage is handled exclusively by our third-party provider, EQS, who stores this data on their own servers in Germany. Neither EQS nor NKG have access or authorization to view this information.

Please make sure to check the mailbox regularly after submitting your report.

When will I receive a response?

As a general rule, you will receive an acknowledgment of receipt of your report within 7 days. No later than three months after submission, you will receive an update on the progress of the investigation and possibly the final outcome.

Who handles my case?

Every report is taken seriously and undergoes a thorough review. Throughout the process, careful attention is given to ensure secure and confidential handling to protect the whistleblower, while also enabling a proper and unhindered internal investigation.

The NG Group Compliance team is responsible for the integrity platform. Depending on the case and where the incident occurred, the responsible person, such as the local management, compliance representative or human rights worker will be involved in carrying out the investigation.

Privacy notice

Information regarding the processing of personal data in connection with reports submitted through the Integrity Platform is available in the Integrity Platform Privacy Notice: NKG Neumann Kaffee Gruppe | Privacy policy

How does the process generally work?

NG Group Compliance receives a notification that there is a new report on the platform. They conduct an initial review to determine the subject matter and identify the location/country where the incident occurred. The reporter receives an acknowledgment of receipt, and NG Group Compliance might involve other appropriate persons investigating the case.

During this process, additional information may be required, which will be requested from the reporter via the secure mailbox.

The investigation duration may vary depending on the seriousness of the issue, but within three months after acknowledgment of receipt, the whistleblower can expect to receive a first interim update or even the final conclusions. It is also possible that immediate actions can be taken, such as training sessions, warnings, or disciplinary measures depending on the severity of the case.

Appendix 2 – External reporting channels in the EU

In addition to the internal reporting channels, reporters may also contact the **external reporting channels** established by EU member states and operated by public authorities or independent bodies.

We encourage person raising a concern to use our **NKG Integrity Platform** (https://integrity.nkg.net) first, as this usually enables timely and confidential handling of the report and allows us to address issues more quickly and effectively.

Please note: The responsibilities and contact details of external reporting offices may change over time. We cannot guarantee the accuracy, completeness, or availability of the links and contact details provided, even though we update them regularly. An up-to-date overview can be found on the official websites of the relevant national authorities.

EU	Further information on the relevant reporting procedures of institutions, bodies, offices and agencies of the European Union can be found here: Institutions of the European Union: European Commission European Parliament Bodies of the European Union: European Data Protection Supervisor European Ombudsman Other bodies of the European Union: European Public Prosecutor's Office European Anti-Fraud Office
Germany	The Federal Financial Supervisory Authority (*BaFin*) The Federal Cartel Office The Federal Office of Justice
Spain	Autoridad Independiente de Protección del Informante (AIPI) – *currently not available*
France	Défenseur des droits
Italy	Autorità Nazionale Anticorruzione (ANAC) - Tutti i diritti riservati
Poland	Biuletyn Informacji Publicznej RPO | Rzecznik Praw Obywatelskich