

Rules of Procedure for the Complaints Procedure under the Supply Chain Due Diligence Act (LkSG¹) and the Whistleblower Protection Act (HinSchG²)

PRELIMINARY REMARK

For the companies of the Hipp Group (hereinafter referred to as "HiPP"), compliance with the law, the fulfilment of human rights and environmental due diligence obligations, fair competition and adherence to internal Group guidelines and social standards have the highest priority.

Violations can have serious consequences for HiPP, its employees, suppliers, business partners of HiPP and other third parties and must therefore be identified at an early stage in order to initiate appropriate countermeasures and avert possible damage.

For this reason, whistleblowers have the opportunity to report irregularities within the company or in the supply chain - anonymously if they wish. To this end, HiPP has established various internal reporting channels in order to meet the requirements of the German Supply Chain Due Diligence Act (LkSG) as well as the requirements of the German Whistleblower Protection Act (HinSchG).

The HiPP Complaints Procedure is explained in detail below.

1. WHISTLEBLOWERS

Whistleblowers may be any internal or external person. This includes, in particular, the following persons: All current and former employees, business partners (direct and indirect suppliers and customers) and their employees and other third parties.

2. TYPES OF COMPLAINTS AND REPORTS

The Whistleblower Procedure allows for the submission of information and complaints (hereinafter referred to as "Complaints") regarding possible violations of laws and/or regulations, e.g. violations of fair competition and violations of the Group's internal policies and social standards, including human rights or environmental risks or violations that threaten or have already occurred as a result of HiPP's business activities in its own business area or along the supply chain (hereinafter referred to as "Violations").

We encourage all whistleblowers to report reasonable suspicions or knowledge of actual or potential violations that have been or are likely to be committed, as well as attempts to conceal such violations. A report should always be made if the whistleblower believes in good faith that the facts reported are correct at the time of the report.

¹ German law: Gesetz über die unternehmerischen Sorgfaltspflichten zur Vermeidung von Menschenrechtsverletzungen in Lieferketten

(Lieferkettensorgfaltspflichtengesetz - LkSG) vom 16. Juli 2021 (BGBl. I S. 2959)

² German law: Gesetz für einen besseren Schutz hinweisgebender Personen (Hinweisgeberschutzgesetz – HinSchG) vom 31. Mai 2023 (BGBl. I Nr. 140)

3. INTERNAL REPORTING CHANNELS / COMPLAINT MECHANISMS

Internal reporting channels

HIPP offers the following internal reporting channels to all potential whistleblowers. All channels are equal, i.e. all reports will be treated equally regardless of the channel through which they are submitted or received.

Electronic whistleblowing tool

A complaint can be made using the SecuReveal electronic complaint tool, which fully protects the confidentiality of your identity. You can also make your complaint anonymously.

To do this, follow the link <https://hipp.secureveal.com/>. The electronic complaint tool guides you through the complaint process in an easy to understand manner. It is available in 14 languages in addition to English and German.

By post or e-mail

You can also send your complaint by post or e-mail to the Group Compliance Manager.

Please send your complaint by post to

HiPP GmbH & Co. Sales KG

Group Compliance Manager

Georg-Hipp-Str. 7

D-85276 Pfaffenhofen (Ilm)

Please send your complaint by email to: compliance@hipp.de

If you wish to make a complaint in person, please make an appointment with the Group Compliance Manager (tel. +49 (0) 8441-757-321).

Employees

Employees may also make a complaint to their line manager, who will refer the complaint to the Group Compliance Manager if he or she is unable to resolve the matter.

4. EXTERNAL REPORTING CENTRE

Whistleblowers can contact the External Reporting Centre of the Federal Government at the Federal Office of Justice electronically, in writing, by telephone or in person. It is also possible to report anonymously.

- The link to the electronic whistleblower system, the electronic form and further information can be found at

https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html

- You can contact the External Reporting Centre in writing (in German or English) as follows

Federal Office of Justice

External Reporting Centre of the Federal Government

53094 Bonn, Germany

- You can reach the External Reporting Centre by telephone (in German or English) on +49 228 99 410-6644 from Monday to Thursday from 9.00 to 15.00 and on Fridays from 9.00 to 13.00.

- You can also visit the External Registration Office in person. Please make an appointment in writing or by telephone (Monday to Thursday 9.00 to 15.00 and Friday 9.00 to 13.00).

5. INTERNAL COMPLAINT PROCEDURE

Receipt of Complaint / Acknowledgement of Receipt

The receipt of each complaint will be documented. The Group Compliance Manager or the Complaints Officer(s) appointed by him/her will confirm receipt of the complaint to the whistleblower within seven days at the latest, provided that this does not conflict with the anonymity chosen by the whistleblower.

Examination of the complaint and, if necessary, clarification of the facts

The Complaints Officer will take all further steps necessary to deal with the complaint. In doing so, he or she will first verify the validity of the information received or the reported violation and discuss the facts with the whistleblower, but only to the extent possible in the case of anonymous information. The Complaints Officer will remain in contact with the whistleblower to obtain further information as necessary.

In the event of a concrete suspicion of a possible violation, the Complaints Officer will investigate the facts of the case, consult with internal or external specialists as necessary, and initiate an investigation or forward the report to the appropriate internal department for further investigation and processing, while maintaining confidentiality and data protection.

The processing time will depend on the individual case and may vary from a few days to several months. However, we will endeavour to complete the investigation promptly.

If there is insufficient information and it is not possible to contact the whistleblower, the reported violation will be closed due to lack of substantiation.

6. FEEDBACK

The whistleblower will receive feedback on planned or already initiated follow-up actions and the reasons for them within three months of confirmation of receipt of the complaint. However, feedback will only be provided if it does not jeopardise internal investigations or inquiries or the rights of the persons concerned by the complaint.

Feedback is also provided in cases where a complaint is not followed up and the case is closed without further action. If, after clarifying the facts, discussing and investigating the matter, the Complaints Officer concludes that no offence has been committed, the whistleblower will be informed in writing or by e-mail. In this case, the case will be closed.

7. POSSIBLE FOLLOW-UP

If the investigation confirms that an offence has been committed, the appropriate follow-up action will be initiated by the responsible office in the Company.

In the event of a violation of the LkSG, a proposal for further action (in particular preventive and/or corrective measures) may be developed in dialogue with the whistleblower.

8. CONFIDENTIALITY / INDEPENDENCE OF THE COMPLAINTS OFFICER

Regardless of the reporting channel chosen by the whistleblower, we will treat all reports confidentially. However, we are obliged to comply with legal obligations to provide information to authorities and legal exceptions to the duty of confidentiality.

The identity of the whistleblower will remain confidential throughout the process. This also applies to persons who are the subject of a report and other persons named in the report. Unauthorised employees do not have access to the reporting channels.

All information will be handled by the Complaints Officer in a confidential manner. The Complaints Officer is impartial, i.e. he or she is independent in the performance of his or her duties and is not bound by instructions.

Personal information enabling identification may only be disclosed on a "need-to-know" basis if this is necessary for the investigation of the complaint and in accordance with data protection legislation. The information will be processed in accordance with applicable data protection legislation.

9. PROTECTION OF THE WHISTLEBLOWER

HIPP ensures that whistleblowers who report in good faith a reasonable suspicion or knowledge of actual or potential violations that have been committed or are highly likely to be committed, as well as attempts to cover them up, are protected from intimidation or retaliation, even if the reported suspicion is not confirmed. "In good faith" means that the person believes his or her report to be true at the time it is made, regardless of whether a subsequent investigation confirms the report. Knowingly making a false report with the intent to deliberately and falsely incriminate another person is a compliance violation and will result in appropriate action.

Attempts to intimidate or retaliate against employees who report actual or suspected misconduct in good faith will not be tolerated.

If you feel that you have been subjected to intimidation or retaliation for reporting violations, please contact the Group Compliance Manager by email.

Compliance concerns relating to intimidation or retaliation for reporting a violation will also be investigated in accordance with the principles outlined above.

If the whistleblower is an employee of a direct supplier of HIPP, the Company will seek to make appropriate contractual arrangements with the supplier.

10. PROTECTION OF INDIVIDUALS

Any person concerned by a report will be informed in a timely manner and in accordance with data protection regulations of the allegations made against him or her, as long as and to the extent that such information would not significantly impede the progress of the investigation or the implementation of follow-up measures.

The presumption of innocence applies until proven otherwise.

Notification shall be made no later than the conclusion of the investigation or when it can no longer be jeopardised.

If a suspicion raised with the complaint is not confirmed, the data subject may request the deletion of the data stored by HIPP in this context.

11. DATA PROTECTION

Personal data will be collected and stored as part of the procedures under these Rules. Such personal data will always be processed in accordance with the applicable data protection legislation. Only the personal data necessary to fulfil the purposes set out in these Rules of Procedure will be processed.

The parties involved in the procedure, including the whistleblower, may at any time contact the Data Protection Officer of HIPP by e-mail (datenschutz-team@hipp.de) to check whether their rights under the relevant regulations have been respected.

The applicable legal retention and deletion periods will be observed.

Any person whose personal data is processed as part of a procedure under this Policy may, subject to the relevant legal requirements, request the correction of inaccurate data, the blocking or deletion of their data, or information about the data stored about them. In addition, they may at any time exercise their right to data portability or complain to a supervisory authority about the processing of their personal data that does not comply with data protection regulations.

A data subject also has the right to object at any time, on grounds relating to his or her particular situation, to the processing of personal data concerning him or her on the basis of a legitimate interest.