

Rules of procedure

on the complaints procedure under the Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz)

[State: December 2023]

A. Background

Rexel Germany GmbH & Co. KG (hereafter referred to as "**Rexel**" or the "**company**") is committed to acting with integrity and in compliance with the law. The commission of criminal offenses or violations of laws, internal guidelines and other regulations within Rexel will not be tolerated.

From this obligation follows Rexel's responsibility to recognize compliance violations in time, to deal with them comprehensively and to respond appropriately. To achieve this, it is important for Rexel to carefully observe the indications of compliance violations, to immediately remedy identified misconduct and to take measures to sustainably eliminate and prevent misconduct in the future. Rexel enables all parties within the supply chain to report potential or actual compliance violations.

B. Scope of application

These rules of procedure regulate the dealing with violations of applicable national, foreign or international laws and regulations as well as internal company guidelines (such as Rexel's Code of Conduct). In particular, it includes risks of human rights and environment and breaches of duty that are covered by Section 2 (2) and (3) of the Supply Chain Due Diligence Act.

C. Reporting channels within Rexel

Rexel enables its employees, customers, business partners, competitors and other potentially involved parties along the supply chain to report possible or actual compliance violations. The following reporting channels are available for this purpose:

Web intake: <http://www.rexel.com/en/ethical-alert/>
E-mail to: whistleblowing@rexel.de
By post to: Rexel Germany GmbH & Co. KG
Attn. Ms. Nicole Steuer | General Counsel
Ridlerstr. 57
80339 München

If a notification is received via one of the listed internal reporting channels and falls within the objective scope of this policy, it is ensured that the following principles and processes are adhered to within the company.

D. Basic principles

The relevant basic principles that apply within Rexel in connection with the submission of a notification and a subsequent internal investigation are set out below.

I. Objectivity, Independence and Impartiality

The receipt and processing of a notification as well as all activities in connection with the clarification and possible punishment of compliance violations under this guideline

are always carried out on an objective basis. The persons entrusted with these tasks act independently, impartially and without regard to the parties involved. If a conflict of interest arises or becomes apparent for a person entrusted with these tasks, this will be reported immediately to the General Counsel or the HR Director.

II. Anonymity and confidentiality

Rexel enables whistleblowers to submit their notifications anonymously, i.e. without disclosing their identity. All notifications - even those submitted anonymously - are taken seriously. If they are plausible and provide sufficient grounds for further investigation, notifications will be followed up in accordance with the process described herein.

Persons entrusted or authorized to manage notifications treat all information that they receive, create, process or store in the context of this task as confidential. Personal information is only passed on in accordance with legal and internal company requirements and only to the extent actually necessary for processing (need-to-know principle).

III. Professionalism, fairness and consistency

Internal investigations serve to objective investigation of the facts and are conducted professionally in compliance with legal (local) requirements and the principles determined in this policy. This also includes speedy processing so that misconduct can be remedied immediately, and an appropriate response can be made to identified compliance violations. In addition, internal investigations within Rexel follow a fair and essentially uniform Group procedure in all domestic and foreign companies.

E. Effective protection against discrimination or punishment

I. Prohibition of discrimination

No reprisals, discrimination, or other disadvantages¹ may be directed against a person who has reported a potential or actual compliance violation in good faith via one of the reporting channels provided for this purpose.

If a whistleblower who is protected against discrimination suffers discrimination following a notification, this may result in labor law, disciplinary or other measures being taken against the person who committed or caused this discrimination. This already applies to the attempt or threat of reprisals.

II. No protection in the event of malice

The prohibition of discrimination and the possibility of consequences in the event of a breach only apply to persons who have submitted notifications in good faith. This refers to notifications whose information is based on factual evidence at the time of

¹ e.g. exclusion from recruitment procedures or cancellation of internships or training measures, termination or imposition of measures that have a direct or indirect discriminatory effect, in particular around pay, profit sharing or share allocation, but also in training and retraining, secondments, qualifications, classifications, promotion opportunities, transfers or contract extensions.

submission. However, persons who report incorrect information improperly or maliciously are not covered by the protection. The submission of such notifications may result in labor law, disciplinary and other measures, and lead to the assertion of claims for damages.

III. Presumption of innocence

The person affected by the notifications shall be presumed innocent until proven otherwise. All measures taken as part of the internal investigation to clarify the facts of the case must be carried out in such a way that the person is presumed innocent until proven otherwise.

IV. Right to comment and information after conclusion of Process

The person affected by the notifications is given the opportunity to make a statement during the internal investigation if the indications of a compliance violation are confirmed. The timing of this measure is chosen in such a way that it does not harm the purpose of the investigation.

If the person affected by the notification has been given the opportunity to comment, they must be informed of the outcome after the internal investigation has been completed, even if the violation has not been confirmed.

F. Responsibilities

The General Counsel is responsible for receiving and processing the notifications of compliance violations to be received. The General Counsel can delegate the receipt of notifications and communication with the whistleblower within the legal department. In case of representation, the HR Director is responsible for receiving and processing the notifications of compliance violations to be received.

Any internal investigation of a compliance violation will be conducted by the General Counsel with possible support from the Human Resources department and/or other relevant specialist departments and/or external consultants.

Depending on the facts of the notification, another department may be consulted for processing and clarification on an abstract basis. The initial review and - if necessary - the involvement of another department is the responsibility of the General Counsel.

The General Counsel remains responsible for the investigation, even if the investigation reveals that the matter falls wholly or partly under the responsibility of another division. In such a case, the General Counsel may involve other persons in the investigation, subject to the applicable legal requirements.

G. Procedure and process

Internal investigations always follow the process described here:



I. Receipt of the notification

Information on potential or actual violations of compliance or the Supply Chain Due Diligence Act that is received via the Rexel Group Web intake and concerns Rexel Germany is received by the Group Compliance Officer and forwarded to the General Counsel. The Group Compliance Officer and General Counsel are part of the Internal Reporting Office.

If an indication of a potential or actual violation is reported via one of the other reporting channels (e.g. mail, e-mail), the General Counsel will receive the notification directly. Compliance violations that are reported to another person or department within Rexel are immediately forwarded by the receiving person to the General Counsel.

If the General Counsel concludes that he/she is not responsible for processing the notification, he/she will inform the whistleblower accordingly.

If contact is possible, the whistleblower will receive confirmation of receipt of their notification and feedback on the next steps, the timeline of the procedure and their rights, regarding protection against discrimination and punishment. However, feedback will only be provided as far as this does not affect internal inquiries or investigations and the rights of the person who is the subject of a notification or who is named in the notification are not impaired. In addition, the General Counsel will maintain contact with the whistleblower and request, if necessary, further information and clarification.

II. Plausibility check and categorization

As soon as a notification is received by the General Counsel, an initial assessment of the content of the notification and check of the plausibility of the information described in the notification will be in the first instance carried out. If this initial assessment shows that a notification is implausible and further inquiries with the whistleblower cannot dispel this assessment, the General Counsel will close the case. As long as possible, the whistleblower will be informed of this.

In addition, the General Counsel may take steps to at first obtain further information and confirm or disprove facts from the notification, such as:

- Obtaining background information from publicly/freely accessible sources,
- Analysis and evaluation of electronic and/or physical data (in the case of personal data after consultation with the data protection officer, if necessary),
- Obtaining general, abstract information from specialized departments,

- Obtaining external support or external advice (e.g. from lawyers or IT forensic experts),
- Reviews and evaluations of existing data, documents, annexes, or other materials.

All the measures initially serve solely the purpose of determining the plausibility of the allegation described in the notification.

If the notification cannot be verified as plausible, the General Counsel will close the case. As far as possible, the whistleblower will be informed of this.

III. Determination of the facts

Based on the allegations described and the investigation measures, the person responsible for the internal investigation clarifies the facts of the case. In particular, the following measures should be considered:

- Questioning of the whistleblower and other witnesses,
- Questioning the person(s) concerned and/or named in the notification,
- Analysis and evaluation of electronic and/or physical data (in the case of personal data, after consultation with the Data Protection Officer, if necessary), including review of emails, departmental and personal drives,
- Retrieval of information from function carriers and decision makers within the relevant Rexel department,
- Obtaining external support or external advice (e.g. from lawyers or IT forensic experts),
- Reviews and evaluations of existing data, documents, annexes, or other materials.

The General Counsel shall ensure that all measures serve the purpose of the investigation, are suitable and necessary for this purpose and are in accordance with the applicable law. All information and evidence obtained during the investigation will be kept safe and secure and protected from access by unauthorized third parties.

IV. Preparation and implementation of remedial measures

If the internal investigation has identified and substantiated a violation, individual and/or general measures may be necessary to minimize the damage to Rexel and its employees, suppliers, or customers and to avoid it in the future. The following are possible:

- Adaptation or introduction of internal processes,
- Adaptation or drafting of guidelines, work instructions or other regulations,
- Carrying out individual, department-specific or general training courses and repeating them regularly,
- Restriction of the power of representation/authorization and access rights of individual person,

- verbal or written warning, formal warning notice, downgrading, dismissal, or transfer of the person who is accused of the violation or who is otherwise involved in the violation in a reproachable way.

It is ensured that, all these measures are in accordance with the applicable law. Furthermore, it is ensured that these measures are taken in a transparent, appropriate, and uniform manner, taking into account all known circumstances of the individual case. In particular, the severity of the compliance violation, the respective personal culpability of the person(s), the art and extent of the actual or threatening damage to Rexel, its employees and customers as well as all stressful and relieving circumstances are taken into account.

V. Review of the measures and the results

In the case of the Supply Chain Act-relevant violations, we offer to evaluate the results achieved - if necessary, together with the whistleblower - in order to find out whether the measures were or are effective or whether improvements need to be made.

H. Effectiveness review

The results of our risk analyses and the findings on potential target groups are incorporated into the further development of our whistleblowing procedure and the processing of reports. Based on these findings, we will review the effectiveness of the procedure described above on an annual and ad hoc basis. If necessary, we will make appropriate adjustments and changes to the accessibility and process of the procedure. In order to continuously improve, we also welcome suggestions and feedback from whistleblowers.

I. Documentation and publication

In an effort to maximize transparency, Rexel regularly documents and publishes information on the number and subject of reports received and on the implementation and effectiveness of preventive and remedial measures. Publication is always anonymous.

J. Contact information

If you have any questions about this procedure rules, please contact:

Lieferkettengesetz@rexel.de