



Nestlé Unternehmungen Deutschland GmbH

## **RULES OF PROCEDURE**

**for the whistleblowing and complaints procedure under the German Supply Chain  
Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG) at Nestlé  
Deutschland S.A. and Nestlé Unternehmungen Deutschland GmbH (hereinafter  
referred to: Nestlé)  
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### 1. Purpose and Scope

#### 1.1 Purpose of the Rules of Procedure

(a) These Rules of Procedure serve as a transparent presentation of Nestlé's internal whistleblowing and complaints procedure as contemplated in Section 8(2) of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG).

(b) Nestlé upholds and promotes human and environmental rights in its operations and throughout its supply chain in accordance with the United Nations Guiding Principles and the ten principles of the UN Global Compact. Nestlé fulfills its obligations by working to uphold and improve human and environmental rights across its supply chain and has thus established a whistleblowing and complaints office to promptly investigate suspected, imminent or actual violations of the human rights and environmental obligations set out under Sections 2(2.1–12) and 2(3.1–8) of the cited Supply Chain Due Diligence Act and to at least minimize their negative impact, unless otherwise required by law.

#### 1.2 Scope of the complaint procedure

(a) Our corporate whistleblowing and complaints mechanism is open to all internal and external whistleblowers who<sup>1</sup> wish to report human rights and environmental risks or violations of human rights or environmental obligations that may have arisen as a result of Nestlé's own or a supplier's business activities. These include in particular:

- External, e.g. temporary workers, employees of external service providers
- Business partners, e.g. suppliers, customers or cooperation partners
- Other third parties, e.g. members of the public (residents, neighbors).

(b) A violation of human rights-related obligations shall refer to a violation of one of the following prohibitions contemplated in Section 2(2.1–12) of the Supply Chain Due Diligence Act, including, yet not limited to, the following:

- Prohibition of child and forced labour as well as the prohibition of the creation of slave-like conditions
- Prohibition of disregarding occupational health and safety
- Prohibition of violation of freedom of association (e.g.: founding a trade union)
- Prohibition of unequal treatment based on personal characteristics
- Prohibition of withholding a fair wage

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<sup>1</sup> For the sake of easier readability, the generic masculine is used for gender-specific nouns.



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- Prohibition of causing particularly harmful encroachment on nature (soil change, water or air pollution)
- Prohibition of unlawful eviction or unlawful confiscation of land
- Prohibition of hiring or using security services that commit legal violations (e.g. torture, interference with freedom of association)
- Prohibition of a further, particularly serious violation of a protected legal position

(c) A violation of the environment-related obligations shall refer to a violation of one of the following prohibitions contemplated in Section 2(3.1–8) of the Supply Chain Due Diligence Act, including, yet not limited to, the following:

- Prohibition of the manufacture of mercury-added products, the use of mercury in manufacturing processes, the improper treatment of mercury waste contrary to the Minamata Convention of 10 October 2013
- Prohibition of the production, use and non-environmentally sound handling of chemicals banned under the Stockholm Convention of 23 May 2001
- Prohibition of export or import of hazardous waste within the meaning of the Basel Convention of 22 May 1989

(d) The Rules of Procedure are supplemented by the [Nestlé Corporate Principles](#) and the [Code of Business Conduct](#), and other corporate policies.

(e) Nestlé undertakes to review and continuously improve the whistleblowing procedure on a regular and ad hoc basis and reserves the right to make changes to the Rules of Procedure in the future. The provisions of the most recent version of these Rules of Procedure shall therefore apply.

## 2. Whistleblowing and Complaints Procedure

### 2.1 General information

Nestlé provides several communication channels. Whistleblowers have various options to file a complaint:

(a) By sending an email to [Compliance@de.nestle.com](mailto:Compliance@de.nestle.com)

(b) By post to the following address: Nestlé Deutschland AG, Corporate Compliance, Lyoner Strasse 23, 60528 Frankfurt a.M., Germany.

(c) Through the virtual whistleblowing and complaints system "[SpeakUp](#)", which is used throughout Nestlé. This offers Nestlé employees and all external stakeholders worldwide



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the opportunity to report potential violations of laws and company principles. For this reason, the whistleblowing and complaints procedure prescribed by the German Supply Chain Due Diligence Act was integrated into the existing SpeakUp system. Since it offers whistleblowers crucial advantages, such as the ability to submit a report anonymously, the SpeakUp system will be explained in more detail in the following sections 2.2 and 2.3.

### 2.2 Availability and accessibility of SpeakUp

The "[SpeakUp](#)" complaints system is available at any time and from any location (24/7, 365 days a year).

**(a)** External whistleblowers can access SpeakUp via Nestlé's corporate website ([www.nestle.de/unternehmen/speakup](http://www.nestle.de/unternehmen/speakup)). The whistleblower only has to select the purple highlighted field "To the SpeakUp whistleblower system – click here".

**(b)** Internal whistleblowers also have the opportunity to access SpeakUp via the Group's intranet. Anyone wishing to disclose information in this regard should simply select the "Corporate Division" tab at the top left and then "Legal & Compliance". Then select the "Compliance" section in the overview list that appears on the left. Our whistleblowing and complaints system is then available by clicking on the "Speak-Up" field highlighted in purple.

### 2.3 Reporting process via SpeakUp

Submitting a report via SpeakUp can be done in the following steps:

**(a)** First, the whistleblower must select the country in which he wishes to submit his report.

**(b)** The whistleblower can then select the SpeakUp system language. Subsequently, the whistleblower needs only to click on the "Compliance message" field. Now whistleblowers can choose whether to send their complaint to Nestlé in writing using SpeakUp's own web form or whether to submit the message verbally via a free call to 0049 800-1801733.

**(c)** Regardless of whether the whistleblower chooses to leave a message in writing or by telephone, the access code 57014 must be entered to leave a message.

**(d)** If the written report has been selected, the category "Human rights (child labour, forced labour and modern slavery)" must be selected in the field "Please state the subject of your report" for human rights-related LkSG violations and the category "Environmental impacts" must be selected for environment-related LkSG violations. The whistleblower is free to attach files (images, videos or documents) to the written report.



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**(e)** After submitting the report, whistleblowers receive an individual case number, which serves as a personalized access key to the complaints system. Whistleblowers can thus access the whistleblowing and complaints system at any time to track the status and processing progress of their issue and even add further information if necessary. **The individual case number must be noted and kept in a safe place.**

### **2.4 Processing protocol**

After a complaint has been submitted, Nestlé's Corporate Compliance Department will be informed of the existence of a new report. Processing comprises the following steps:

#### **(a) Acknowledgment of receipt**

Nestlé's Corporate Compliance Department will acknowledge receipt of a report within five working days. It may take longer if sent during a public holiday. If the first report does not contain sufficient information or evidence, the whistleblower will be contacted again and asked for further information.

#### **(b) Investigation**

Every incoming message is examined carefully. The investigation will be opened as soon as sufficient solid information is available. If the report relates to a matter in Germany, the German-based Compliance Officer leads the investigation together with the Corporate Compliance department. If the incident occurs abroad, the compliance officer of the country in which the incident is alleged to have occurred will be tasked with conducting the investigation. The German-based Compliance Officer ensures that all requirements relevant to the Supplier Chain Due Diligence Act are met through providing regular advice and consultation.

#### **(c) Confidentiality**

The investigation will be conducted independently, impartially, and confidentially. The responsible Compliance Officer may hold confidential discussions with employees, contractors or other persons who can assist in resolving the matter.

#### **(d) Decision and feedback**

After all the results of the investigation have been reviewed, the Compliance Officer will decide whether a violation has occurred. In this case, remedial measures will be taken. Preventive measures are also adapted where necessary. The whistleblower will be informed accordingly no later than 3 months after obtaining confirmation of receipt.



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### **2.5 Confidentiality and protection against disadvantages**

It is in the interest of the company to uncover and remedy abuses. Nestlé has therefore made a comprehensive commitment to confidentiality and to protecting whistleblowers from disadvantage.

**(a)** Nestlé protects the anonymity of whistleblowers throughout the entire complaint handling process. If whistleblowers wish to remain anonymous, no action will be taken to establish their identity.

**(b)** All persons responsible for handling a complaint are obliged to maintain confidentiality. All pertinent information concerning the matter reported and its resolution will not be made available to third parties.

**(c)** Disclosures of violations of human rights or environmental obligations may entail the transfer of personal data. The receipt and processing of non-anonymous reports therefore requires that the whistleblower confirms that he has read the data protection notice and consents to the processing of personal data in the context of handling a compliance case.

**(d)** The Compliance Officer must keep a record of each report and the measures taken. This documentation is also compiled confidentially and in compliance with the pertinent data protection legislation.

**(e)** Whistleblowers who report human rights and environmental risks as well as violations of human rights or environmental due diligence obligations to the best of their knowledge and in good faith need not fear any adverse action by the company as a result of the report. In cases of a recognizable abuse of the Nestlé whistleblowing and complaints procedure, i.e. if criminally relevant messages are submitted (for example: insults or defamation), Nestlé reserves the right to take legal action or disciplinary measures against the whistleblower.

**(f)** Nestlé also safeguards the rights of the accused person. The constitutional presumption of innocence applies until proven to the contrary.

### **3. Personnel responsibilities in Germany**

#### **3.1 Compliance Officer**

The German-based Compliance Officer is responsible for ensuring that reported violations are properly investigated and resolved. This involves initiating the necessary measures, such as the appointment of a local compliance officer in the case of foreign matters. The Compliance Officer is not bound by instructions from the direct manager or the Swiss parent company and is obliged to act impartially and maintain confidentiality.



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### **3.2 Compliance Department**

Nestlé's Corporate Compliance Department, based in Germany, is responsible for processing and investigating compliance violations and is headed by Nestlé's Compliance Officer. All employees of the Compliance Department are also obliged to maintain confidentiality and work independently and impartially.