

Rules of Procedure Confidential Reporting System (§ 8 LkSG)

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1 Introduction

Kühne+Nagel is committed to preventing, eliminating and minimizing negative impacts on human rights within our business operations worldwide.

Our company is convinced that social responsibility is an important factor for the long-term success of our organization. This also applies to our shareholders, suppliers, partners and customers as well as to our employees and social partners. In order to make an active contribution to social peace and global prosperity and to fulfill this responsibility, we must be and remain competitive. It is part of our corporate culture to take joint responsibility for sustainability along the supply chains and international supply chains - in close cooperation with our customers and partners, for whom we design and implement sustainable logistics and transport solutions worldwide.

The key to success as a leading global logistics company is integrity - towards our colleagues, customers, business partners, shareholders and the public. We base our business activities on ethical and legal standards; we therefore do not tolerate unlawful behavior or violations of our Kühne+Nagel Code of Conduct ([Code of Conduct](#)).

Kühne+Nagel has established a procedure to report potential violations and breaches of human rights or possible environmental risks. It is accessible via the Kühne+Nagel website and is referred to as the "Confidential Reporting Line" (hereinafter "CRL").

These internal rules of procedure set out the procedures and rules for reporting, receiving, following up and submitting reports and information on violations that apply within the Kühne+Nagel Group or by Kühne+Nagel (AG & Co) KG.

2 Purpose

The implementation of a complaints procedure enables Kühne+Nagel to receive early indications of human rights or environmental risks or inadequate preventive and remedial measures, to prevent further human rights or environmental rights violations and to avoid associated costs and reputational damage (**early warning system**).

Kühne+Nagel can prevent, terminate or at least minimize incoming information or complaints about imminent or actual breaches of duty by taking remedial action in accordance with § 7 LkSG (**access to appropriate remedial action**).

3 Reporting Persons

These Rules of Procedure apply to any person or group of persons ("Reporting persons") who submits a report, also anonymously, on human rights or environmental risks as well as on violations of human rights or environmental obligations within the meaning of § 2 LkSG, which have been caused by the economic activities of Kühne+Nagel or one of the direct or indirect service providers in the supply chain within the meaning of § 8 LkSG ("Complaint").

4 Confidential Reporting System

Kühne+Nagel operates a confidential reporting line for reporting persons. This CRL is a global reporting channel for reporting misconduct. It can also be used to report violations of the protected legal positions of the Supply Chain Due Diligence Act (§ 2 LkSG in conjunction with numbers 1 to 11 of the annex listed conventions for the protection of human rights).

Employees can access the CRL via the Kühne+Nagel intranet. External access is still available via the Kühne+Nagel website:

<https://de.Kühne-nagel.com/de/-/unternehmen/compliance/crl>

The CRL offers the possibility to submit a complaint or a tip-off as a confidential and anonymous report either by telephone or via the Internet portal.

Complaints and reports can be submitted in various languages.

Alternatively, complaints and reports can be submitted via the e-mail address compliance@Kühne-nagel.com.

5 Procedure

5.1 Receipt of a Complaint

The complaints procedure begins with the receipt of a complaint or a report via the reporting channels mentioned.

The reporting person will receive an acknowledgement of receipt within 7 days and, if necessary, follow-up questions on the reported facts, provided that the reporting person has provided information on how to be contacted or, in the case of an anonymous complaint via the CRL, has set up a corresponding mailbox there for further communication.

5.2 Evaluation of the Complaint

After receipt of the complaint by the reporting person, it is first checked whether it is plausible and therefore falls within the scope of the complaint procedure. If this is the case, it will be accepted and forwarded to the responsible departments at Kühne+Nagel.

5.3 Taking Measures

If the plausibility of the complaint or the information is confirmed, Kühne+Nagel will carry out objective and comprehensive clarification measures in compliance with the legal and internal requirements and regulations and in compliance with the rights of all parties involved in the proceedings. For this purpose, Kühne+Nagel may contact service providers to support the investigation, e.g. to request information and documents.

Kühne+Nagel may commission third parties with the conduct of the investigation who are bound to objectivity and confidentiality by contract or for professional reasons.

Reporting persons will be informed regularly, at least every three months, about the status of the proceedings and further steps as well as the progress of the proceedings. The reporting person can also find out the status of the procedure via the channels used for reporting.

5.4 Conclusion & Closure

Reporting persons will be informed of the conclusion of the complaint procedure and its outcome.

6 Confidentiality

Confidentiality and limited access to data about the identity of the reporting person and to information that could directly or indirectly allow conclusions to be drawn about the reporting person's identity are always guaranteed throughout the entire procedure.

Reports via the CRL can be submitted either with the identity of the reporting person or anonymously. When submitting anonymous reports, the identity of the reporting person is protected, regardless of how the CRL report is submitted.

After submitting an anonymous report, the reporting person is assigned a report key. A set password and the report key enable the reporting person to call up the respective report again. This makes it possible to maintain continuous communication with the reporting person until a procedure has been completed.

7 Protection of Reporting Persons

Kühne+Nagel protects reporting persons by

- all complaints that contain, for example, personal data and other information that allow conclusions to be drawn about the identity of the reporting person are treated confidentially. This also applies once the procedure has been completed.
- the responsible offices that process complaints and reports are only staffed by a small group of independent, specially trained employees who are obliged to maintain confidentiality.
- Reporting person who reports concerns in good faith, do not have to fear any disadvantageous measures and are protected by Kühne+Nagel and the applicable laws.

8 Effectiveness of the Complaint Procedure

The effectiveness of the complaint procedure is reviewed at least once a year or as required. The Human Rights Officer of Kühne+Nagel (AG & Co.) KG is responsible for reviewing the effectiveness of the complaint procedure.

9 Release and Enactment

This version of the Rules of Procedure was approved on 31.12.2023 and comes into force on 01.01.2024.

10 Document History

Document Changes Summary

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1.0	31-12-2023	Final review and approval
x.x		
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