

COMPLAINTS PROCEDURE REGARDING HUMAN RIGHTS OR ENVIRONMENT-RELATED RISKS OR VIOLATIONS

Rules of Procedure according to the LkSG Version January 4, 2026

IDENTIFYING VIOLATIONS EARLY

We live compliance as part of our corporate culture. In order to emphasize the importance of compliance with the law, we have anchored this in our corporate principles: "We comply with applicable law and internal guidelines." Our ultimate goal is to identify potential misconduct at an early stage and thereby counteract risks in a targeted manner. We achieve this, among other things, by having indications of possible compliance violations reported to us.

Via our complaints procedure, all employees and persons along our supply chain can alert the company to human rights or environmental risks or violations in our own business area and in the value chain. This ensures that the report can be submitted confidentially. Risks can thus be identified at an early stage and, in the best case, resolved before people or the environment are harmed. Should damage have already occurred, the complaints procedure offers opportunities to implement appropriate measures and thereby provide a remedy.

Our complaint system and procedure are thus a core element of the due diligence obligations established via the Supply Chain Due Diligence Act (LkSG).

PROCEDURE FOR REPORTS REPORTING COMPLIANCE VIOLATIONS

Various channels are available to report a compliance violation. These can be used without restriction by any person along our supply chain:

ONLINE REPORTING

Compliance violations can be reported free of charge via our e-mail address compliance@kaufland.de. In addition, reports can be sent by post to the Compliance Team.

COMPLIANCE TEAM

Address: Kaufland Stiftung & Co. KG Recht & Governance / Compliance Rötelsstraße 35 74172 Neckarsulm The current overview of all reporting channels is available on the website

<https://unternehmen.kaufland.de/ueber-kaufland/unsere-werte/compliance.html>.

For each of these reporting channels, we guarantee that the report will be treated confidentially. Naturally, we comply with all data protection regulations. General inquiries, requests, or suggestions do not fall under the regulations of the complaints procedure described in this document. For all topics without a compliance reference, our respective customer service is available as a trusted contact partner (for our Kaufland stores: kundenmanagement@kaufland.de, for our online marketplace: kundenservice@kaufland-online.de).

PROTECTION OF WHISTLEBLOWERS

Information on possible human rights or environment-related risks or violations is of great value to our company and our supply chain. We therefore protect whistleblowers who report possible risks or violations to the best of their knowledge and in good faith against disadvantageous measures by the company as a result of the report. This is regulated by binding internal guidelines. Violations of whistleblower protection constitute a compliance violation in themselves and are investigated accordingly and punished if necessary.

RECEIPT AND INITIAL ASSESSMENT OF REPORTS

During its initial assessment, the Compliance Team determines whether the report is relevant to human rights or environment-related risks or duty violations. In these cases, an acknowledgment of receipt is sent to the whistleblower within seven working days at the latest, provided a communication channel exists. If possible, we will ask the whistleblower further questions to determine plausibility and clarify any open issues regarding the described situation.

All incorrectly addressed reports or reports with other relevance are forwarded to the responsible department within the company. In doing so, we pay particular attention to all necessary data protection requirements. Only reports that are not

assessed as sensitive under data protection law are forwarded without the whistleblower's consent.

INVESTIGATION PROCEDURE

If relevance and initial suspicion are confirmed, we initiate an internal investigation procedure as quickly as possible to clarify the facts of the case. For this purpose, the Compliance Officer forms an investigation team for the respective specific investigation subject from the relevant specialized departments (for example, Corporate Affairs/Sustainability, Human Resources, Purchasing, Procurement). If necessary, internal or external service providers are brought in to clarify the facts. Processing takes place within a reasonable timeframe. Within the framework of the internal investigation, we also ask the whistleblower further questions, as far as possible, in order to clarify open points regarding the described facts and inform them of the conclusion of the procedure.

IMPLEMENTATION OF NECESSARY MEASURES

After concluding the investigation, we check whether measures are necessary to eliminate, minimize, or prevent such a violation in the future. To this end, we analyze the specific need for correction and improvement. Part of this analysis also involves considering the expectations of the group of people affected by the violation. Necessary measures can, on the one hand, represent purely internal measures in our own business area, such as process adjustments, new guidelines, or improved training concepts. But measures with and towards third parties may also be necessary. The implementation of the measures is monitored appropriately.

DOCUMENTATION

All reports, investigative actions, and the investigation result are documented and archived. They are retained in accordance with relevant legal requirements and data protection deadlines. Viewing and access rights to them are highly regulated. In addition, as required by law, we inform all data subjects about the investigative actions carried out and the personal data processed in this context.

RISK ANALYSIS

The findings from the processing of reports are taken into account in the risk analysis.

EFFECTIVENESS REVIEW

We review the effectiveness of all systems and processes set out above in connection with our complaints procedure on an ad hoc basis, but at least once a year.

CONTACT

Should you have any comments or notes regarding our complaints procedure, our Compliance Team is gladly at your disposal by e-mail at compliance@kaufland.de.