

Complaints system for reporting in accordance with the German Act on Corporate Sustainability Due Diligence Obligations in Supply Chains (LkSG) and in accordance with the German Whistleblower Protection Act (HinSchG)

1. Objective

These rules of procedure support the comprehensive implementation of the requirements of the German Act on Corporate Sustainability Due Diligence Obligations in Supply Chains (LkSG) and the German Whistleblower Protection Act (HinSchG). JTI Germany GmbH is aware of the special significance of the values and principles of these laws.

We acknowledge that adhering to these values is not only a legal obligation, it is also an expression of our corporate responsibility and ethics. By implementing these rules of procedure and the complaints procedure, we are ensuring that human rights-related and environmental risks and information on misconduct are identified early on, reported and handled appropriately.

2. Right to submit a complaint

Any natural or legal person (staff and external third parties) can submit a complaint or report in the event of (potential) risks and/or violations of human rights-related or environmental concerns pursuant to the German Act on Corporate Sustainability Due Diligence Obligations in Supply Chains (LkSG) or in the case of (potential) violations of the laws pursuant to the German Whistleblower Protection Act (HinSchG).

3. Object of the complaints and reports

Complaints and reports can relate to the following:

[In accordance with the German Act on Corporate Sustainability Due Diligence Obligations in Supply Chains \(LkSG\)](#)

Human-rights risks/prohibitions

- Prohibition on child labour
- Prohibition on worst forms of child labour for children under the age of 18
- Prohibition on forced labour
- Prohibition on all forms of slavery
- Prohibition on the dereliction of occupational protection obligations
- Prohibition on the dereliction of the right to organise
- Prohibition on unequal treatment in employment
- Prohibition on the non-payment of a fair wage
- Prohibition on the initiation of hazardous ground, water and air contamination, as well as noise emissions and excessive water consumption
- Prohibition on illegal forced eviction and illegal confiscation of land
- Prohibition on commissioning or utilising private or public security staff in the event that a lack of instruction, training and control has the potential to breach/violate human rights

Environmental risks/prohibitions

- Prohibition on the manufacture of products containing mercury
- Prohibition on the utilisation of mercury and mercury compounds in manufacturing processes
- Prohibition on the handling of mercury waste
- Prohibition on the manufacture and utilisation of chemicals in accordance with the Stockholm Convention
- Prohibition on the environmentally-incompatible handling, collection, storage and disposal of waste
- Prohibition on the export of hazardous waste in accordance with the Basel Convention I
- Prohibition on the export of hazardous waste in accordance with the Basel Convention II
- Prohibition on the import of hazardous waste

[In accordance with the German Whistleblower Protection Act](#)

All forms of reporting in conjunction with breaches of European Union law and other legal regulations that relate to our activities. In particular, these include:

- Violations of the law – such as corruption, fraud, theft, insider trading, violations of competition law, among others
- Violations of internal guidelines – such as the JTI Code of Conduct, dereliction of corporate guidelines and/or ethical standards, among others
- Endangering public health and safety – such as through reports on practices that might endanger public health and/or safety, among others
- Protection of whistleblowers – such as ensuring that whistleblowers are protected against reprisals and discrimination, among others

4. Procedural rules

All information relating to misconduct must be reported to the best of the whistleblower's knowledge and belief; in other words, the whistleblower must have a justified reason for assuming that the information they are reporting is truthful.

All concerns relating to misconduct raised in good faith will be treated confidentially and in accordance with this procedure from the time they arise until they are resolved.

Complaints or information can be submitted anonymously. All submitted complaints or information are treated confidentially to protect the whistleblower. If the identity of the whistleblower is known to the JTI Business Ethics team, it shall not be disclosed without the prior consent of the whistleblower unless this is prescribed by law or is necessary in conjunction with a legal dispute. In such cases, the whistleblower shall be informed of said requirements. It should be noted that anonymity and/or protecting the identity might restrict the ability to properly investigate certain cases of misconduct.

JTI does not tolerate any retaliatory measures against whistleblowers or persons involved in any phase of the procedure. A violation of this can result in disciplinary measures all the way through to termination.

5. Complaints channels

Whistleblowers can submit complaints or reports using the following channels:

Online: Access to the JTI 'Your Voice' reporting system, in 69 languages. Available 24/7, 365 days a year

Phone: 'Your Voice' hotline 0800 1818 952 (from Germany)
You can find phone numbers for other countries [here](#)

E-mail: onebehavior@jti.com or Compliancegermany@jti.com

Post: JTI Germany GmbH, Peter-Huppertz-Str. 11
51063 Cologne — Germany

6. Receipt and confirmation

All relevant information is recorded and documented following receipt of complaints or reports. The whistleblower shall receive confirmation within one week.

7. Verification of complaints and reports

The JTI Business Ethics team shall initially verify whether the submitted information is sufficient to evaluate and examine the facts. The further procedure and the responsibilities are defined. In the event the information is insufficient, the whistleblower shall be contacted insofar as possible. In the event that there is both insufficient information and contacting the whistleblower is not feasible, the case shall be concluded and, insofar as possible, the whistleblower informed.

8. Clarification of the facts

Insofar as possible, the reported facts are jointly discussed with the whistleblower with the aim of acquiring a better understanding of the facts. JTI reserves the right to offer the whistleblower an amicable dispute resolution procedure. If the JTI Business Ethics Team or the responsible department is convinced that there are no risks and violations in accordance with Point 3 of this regulation in the relevant business area and/or in the case of suppliers, the case shall be concluded and the whistleblower informed.

9. Drafting a solution

A proposal for remedial measures shall be drafted in the event that verification/clarification of the facts reveals that there are risks and violations in accordance with Point 3 of this regulation in the relevant business area and/or in the case of suppliers. Insofar as feasible and meaningful, the proposal for remedial measures shall be drafted in conjunction with the whistleblower.

10. Implementation of remedial measures

The agreed remedial measures shall be implemented and tracked.

11. Evaluation & conclusion of the procedure

The effectiveness of the remedial measures is continually monitored and evaluated following their implementation.

Insofar as possible, the whistleblower shall be informed of the conclusion of the procedure. Depending on the case, processing can range from a few days to several months. However, JTI shall endeavour to conclude investigations as soon as possible.

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