

Rules of Procedure for Reporting at the Coop Group's Reporting Office



Introduction

As a company with strict requirements for ethical business practices, the Coop Group assumes responsibility in several areas. The basic principles for ethical behaviour within the Coop Group are set out in the Code of Conduct. Illegal and unethical behaviour will not be tolerated in the Coop Group or in any Coop Group supply chains. The Coop Group therefore takes appropriate and effective measures to identify unacceptable behaviour. The Coop Group's Reporting Office plays a central role in achieving this aim. Informants can report violations, risks and other issues. These Rules of Procedure explain the process of submitting and processing incoming reports. The document sets out how the Reporting Office can be contacted, who is responsible for it, what the specific procedure is once a complaint has been received and what measures are taken to protect those who file reports. The Reporting Office aims to make it easy and secure for people to reach out so that potentially illegal or unethical situations in the Coop Group and its supply chain can be identified at an early stage and any violations that have occurred can be minimized and remedied.

What is the purpose of the Reporting Office?

The Reporting Office is intended to offer any person or group of persons the opportunity to file relevant complaints or reports to the Coop Group and thus draw attention to unlawful or unethical behaviour (early warning system).

What types of complaints or reports can be submitted?

You can make complaints or report indications of unlawful or unethical behaviour in your own business area or in the Coop Group's supply chain. These may include, but are not limited to, the following topics:

- Violation of due diligence obligations along the supply chain (especially in the areas of child labour, minerals and metals from high-risk areas, human rights in general, corruption, environmental protection, etc.)
- Active or passive bribery (e.g. acceptance of improper gifts/invitations)
- Undisclosed and therefore unresolved conflicts of interest
- Violations of antitrust law (e.g. price fixing, exchange of sensitive information, collusion with competitors)
- Property crime (fraud/theft/disloyal management)
- Other conduct by a Coop employee that could constitute a criminal offence
- Violations of labour law (bullying/discrimination/sexual harassment)
- Other activities that constitute misconduct according to the law, ordinances, agreements or Company Regulations (CR).

Who can submit complaints or reports?

Both directly affected employees of the Coop Group as well as directly affected external persons (along the entire value chain) can submit information. Likewise, persons who are not directly affected can provide information on unlawful or unethical behaviour. This can also be done on behalf of persons directly affected (e.g. by trade unions or other employee representatives).

How can I submit complaints or reports?

Complaints and reports can be submitted at any time in two different ways. All complaints and reports, regardless of how they are received by the Coop Group and its companies, are processed immediately and in the same manner.

Reports can be sent electronically and in writing to the Reporting Office as follows:

- Reporting platform via which complaints or reports can be entered into a web application. It can be used in several languages. The reporting platform can be accessed at <https://whistle-blow.org/Coop-Gruppe/>.
- Complaints and information can be sent by post to:

Internal Audit, Coop Group

Reporting Office/Meldestelle

Güterstrasse 190

4053 Basel

Switzerland

Both channels ensure that the report is handled confidentially. The reporting platform makes it possible to set up a mailbox through which the person informant can communicate with the Coop Group and its companies while keeping their identity confidential. You will not be charged any fees for the submission and processing of your report.

Is it possible to submit anonymous complaints and reports?

Complaints and reports can be filed anonymously via the electronic reporting system. Coop does, however, have an open corporate culture, which is why it is recommended that you state your name when filing complaints and reports. In most cases, this simplifies the investigation and helps to define remedial measures.

An external service provider is used to ensure anonymity (if this is desired). The messages are sent via the service provider's external servers and therefore cannot be traced. Where required by law, however, data may have to be disclosed to government agencies. If other persons have to be informed about the complaint or report as part of the investigations or the definition of remedial measures, it may be possible to draw conclusions about the identity of the informant.

Who processes the complaints and reports?

The report is processed by the Reporting Office, a dedicated unit within Internal Audit. This group must act impartially and acts autonomously. In addition, the employees entrusted with this function are bound by confidentiality, are appropriately trained and are provided with sufficient time resources.

If necessary, the Reporting Office will call on other departments that are required to respond to your report. In such cases, your message will be forwarded anonymously. If the circumstances are such that it does not appear possible to process your information anonymously outside the

Reporting Office, you will be contacted separately in order to determine an acceptable solution.

What type of information might a complaint contain to help ensure that it is effectively processed?

By providing the following information voluntarily, you will help us to process your complaint effectively:

- Your full contact details (address, telephone number, email address, if applicable)
- Name and address of the (affiliated) company or business partner in question
- Detailed description of the facts of the case and the purpose of your complaint
- Records and documents (if available)
- What would the complainant do to remedy the situation?
- Indication of whether Coop should handle the complaint confidentially or transparently

How does the reporting process work at the Reporting Office?

- After a complaint or report has been received, the informant receives confirmation of receipt. This confirmation of receipt will be sent within approximately seven days.
- Coop will remain in contact with the informant throughout the entire procedure, if this is desired and if contact information is provided.
- No confirmation of receipt is provided if there is no means of contacting the informant (e.g. report sent anonymously by post).
- As a matter of principle, the complaint or report will first be examined by the Reporting Office. This includes determining which company or business partner is affected by the notification.
- The next step is to clarify the facts of the case, which generally takes place within three months. If, in the course of clarifying the facts, it is established that unlawful or unethical behaviour is imminent or has already taken place, remedial measures are initiated immediately. The accused person is presumed innocent until proven guilty.
- The Reporting Office employees monitor whether and to what extent the remedial measures are being implemented.
- In addition, a proposal for a further course of action is drawn up on the basis of the findings or clarification of the facts.

How are informants protected against discrimination and reprisals on the basis of a complaint or report?

Protecting informants from discrimination or punishment as a result of complaints or reports is an important part of our reporting process. This does not apply to deliberately false reports or reports made in bad faith. In this case, Coop also reserves the right to take legal action against the person who files the report.

The following measures, among others, serve to protect the informant:

- All complaints and reports are only processed by a small group of selected and specially trained employees.
- All information, such as personal data and other information that allows conclusions to be drawn as to the identity of the informant, shall be treated confidentially. This also applies after the procedure has been concluded.

- Internal company documentation is only kept for as long as legally required and then destroyed.

Coop will take appropriate measures to protect you from being penalized or discriminated against on the basis of a complaint, depending on the circumstances of the case.

Where those engaged in unethical or unlawful conduct report themselves, this shall be duly taken into account in the investigation and any sanctions that may be imposed. If the conduct is of criminal relevance, the informant cannot always be protected from possible negative consequences.