Publicly accessible
RULES OF PROCEDURE for the complaint process of

Procter & Gamble Germany Holding GmbH, Procter & Gamble Manufacturing GmbH and Procter & Gamble Service GmbH

for Information according to Section 8 of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG)

1. Preamble

The Procter & Gamble Company (hereinafter "**P&G**"), headquartered in Cincinnati, USA, is the parent company of the international group of Procter & Gamble companies (hereinafter "**P&G Global**"). Procter & Gamble Germany Holding GmbH is the German parent company of Procter & Gamble Manufacturing GmbH and Procter & Gamble Service GmbH (hereinafter collectively referred to as "**P&G Germany**") and is part of the international group of companies of P&G. The three companies of P&G Germany are responsible under the Supply Chain Due Diligence Act ("Lieferkettensorgfaltspflichtengesetz", hereinafter referred to as "**LkSG**") and must implement the corporate due diligence obligations stipulated therein.

P&G maintains the complaint process as a reporting procedure that allows employees and external parties to submit business or workplace conduct concerns (see Worldwide Business Conduct Manual (pg.com)), which also applies to reports regarding P&G Germany.

Among other areas of potential concerns across the enterprise, this broad scope permits interested parties to raise concerns on human-rights and environmental risks in the supply chain and violations of human-rights and environmental obligations. The purpose of the complaint process is to receive alleged violations of P&G's policies, ethical standards, or the law and is managed by the Ethics & Compliance Office of P&G.

These Rules of Procedure have been issued in accordance with Section 8 (2) of the LkSG. They are intended to apply only to the cases required by the LkSG, as specified in more detail below under Section 3. In particular, these Rules of Procedure do not apply to reports concerning companies that do not fall within the scope of P&G Germany's own business and its supply chain pursuant to the LkSG.

P&G and P&G Germany assure responsible and careful handling of all incoming information as described under section 5 et seq. and careful gathering of facts and appropriate remediation based on the findings, maintaining information on a strict need-to-know basis.

P&G and P&G Germany protect the whistleblowers, in particular, but also the persons concerned from disadvantages they could experience due to whistleblower reports. To the extent the

allegations concern matters arising under the LkSG, P&G and P&G Germany also attach the utmost importance to treating all whistleblower reports appropriately discreetly, consistently with the law.

These publicly accessible Rules of Procedure explain who can report which facts, how reporting is carried out in detail, which procedural steps are provided for and what happens and must be observed following a whistleblower report.

2. Whistleblowers

Information can be reported by all persons who have concerns about workplace conduct or P&G Germany's operations, including potential human-rights and environmental risks or allegations of human-rights or environmental violations in connection with the activities of P&G Germany (hereinafter: "**whistleblowers**").

In addition, for purposes of the LkSG, whistleblower reports can be made by all persons who have contact with P&G Germany and observe a potential violation or misconduct there, such as fee-based staff, freelancers, employees and workers of (sub-)contractors, suppliers, business partners and customers. The complaint process is also open to external persons who are not directly affected and who do not (yet) have any relationship (or no longer have any relationship) to P&G Germany or its direct and indirect suppliers for the aforementioned purposes.

3. Content of whistleblower reports

All facts that fall within the **scope of the German Supply Chain Due Diligence Act** and that, by being disclosed through whistleblowing, serve to recognise human-rights and / or environmental risks and to clarify, minimise and end violations of human-rights and / or environmental obligations, can and should be reported.

Note for purposes of this document alone:

Human-rights risks are conditions in which, due to actual circumstances, there is a reasonable probability that a violation of one of the following prohibitions may occur as defined by Sec. 2 of the German LkSG:

- Prohibition of child labour, forced labour, slavery,
- Prohibition of disregard the occupational safety and health obligations and freedom of association,
- Prohibition of discrimination,
- Prohibition of withholding a fair wage,

- Prohibition of causing any harmful soil change, water pollution, air pollution, harmful noise emission or excessive water consumption,

- Prohibition of unlawful eviction and prohibition of unlawful deprivation of land, forests and waters, the use of which secures a person's livelihood,

- Prohibition of the hiring or use of private or public security forces for the protection of the company's project if, due to a lack of instruction or control on the part of the company the use of the security forces is in violatation of the prohibition of torture or inhumane treatment, damages life or impairs the freedom of association, or

- Prohibition of an act or omission in breach of duty that is not included herein and that is directly capable of impairing a protected legal position in a particularly serious manner.

A **violation of a human rights-related obligation** is a breach of one of the aforementioned prohibitions.

Environmental risks are conditions in which, due to actual circumstances, there is a reasonable probability that a violation of one of the following prohibitions may occur:

- Prohibition of the manufacture of mercury-added products, the use of mercury and mercury compounds in manufacturing processes and the treatment of mercury waste contrary to the provisions of the Minamata Convention on Mercury of 10 October 2013,

- Prohibition of the production and use of chemicals contrary to the provision of the relevant Stockholm Convention of 23 May 2001 (POP Convention) as well as the prohibition of non-environmentally sound handling, collection, storage and disposal of waste in accordance with this convention,

- Prohibition of export and import of hazardous waste and other waste as defined in the Basel Convention of 22 May 1989 and relevant European regulations.

A **violation of an environmental obligation** is a breach of one of the aforementioned prohibitions

Whistleblowing of a good faith belief of mere **suspicion** of a potential risk or a potential violation is permitted if the whistleblower has reasonable grounds that the information reported is accurate and that such information constitutes a reportable matter.

It is **not required** for the whistleblower to have full **knowledge or evidence** of their suspicion in order to make a whistleblower report. A justified assumption in itself is sufficient.

4. How to get in contact

Whistleblowers have the possibility to submit whistleblower reports using the following reporting channels:

a) electronically, using the web form on the website pg-helpline.com,

b) by telephone

- Germany: 08002007686,
- Austria: 0800909534,
- United States, Canada and Puerto Rico: 1-800-683-3738,
- for other Locations: Collect: 1-704-544-7434, for toll free: Go to pg-helpline.com for a list of direct dial numbers,

c) by post, writing to WBCM Helpline, P&GPMB, 3767, 13950 Ballantyne Corporate Place Charlotte, NC 28277

These channels are technically operated by the service provider

Navex Global, Inc.
5500 Meadows Way, Suite 500
Lake Oswego, OR 97035
USA

5. Protection of identity and personal data

The identity and personal data of the whistleblower and of the person(s) affected by the information will only be dealt with for the purpose of the investigation and only by the people involved and not be disclosed beyond unless disclosure is required by law.

6. Acting impartially

All persons familiar with the whistleblower report or with the clarification of the facts shall act impartially and not bound by instructions that compromise their judgment and integrity.

7. Whistleblower report processing and follow-up actions

After the whistleblower report is received, it is recorded and further processed. If appropriate, follow-up actions (preventive and remedial measures) are initiated following examination of the whistleblower report and proper investigation.

The procedure after receipt of a whistleblower report usually includes the following steps:

a) Acknowledgement of receipt and review of the record filed

The whistleblower will promptly receive an **acknowledgement of receipt** – provided they have included contact details for follow-up questions in their whistleblower report.

b) Filtering and control

After receiving the whistleblower report, P&G determines its initial validity and credibility.

Appropriate subject matter experts will be involved if the allegations concerns matters arising under the LkSG. If the whistleblower has included contact details and has agreed to be contacted, follow-up questions and consultation can be initiated by both parties with regard to the reported facts and the processing status of the report. Contact between whistleblowers and the investigators enables further processing of the report in case of initially insufficient reports: if a credible report cannot be further examined due to the limited information provided, additional information will be sought from the party reporting the concern before the matter is closed.

c) Investigation

An investigation team is assigned that focuses on determining the knowns (what is factual) and unknowns (what has not been determined as factual), obtaining records (documents, exhibits, reports, etc.) and reviewing the data. It is important for the success of the investigation that robust data gathering occurs before commencing with interviews of knowledge-holders. Ensuring that thorough and timely fact-finding takes place is the responsibility of the Process Leader of the investigation team.

d) Calibration and decision

Once the investigation team has conducted the fact-finding, the process leader should present all the evidence and initiate the required follow-up measures (preventive and remedial measures).

Follow-up measures shall be appropriate, effective, and proportional to address the substantiated risks and end or minimize any violation.

e) Communication and final feedback

At any time during the process, the whistleblower can contact P&G via the reporting channel in section 4 with regard to the reported facts.

If the whistleblower has provided contact details, they will receive feedback in appropriate time from the P&G Ethics & Compliance Office or the assigned investigators as to the outcome.

If the whistleblower has reported anonymously, they can use the reporting channels to access feedback, still maintaining anonymity.

f) Data protection

Use of the complaint process is voluntary.

The processing of personal data shall be carried out in particular with regard to the personal data of the whistleblower and the persons affected by the whistleblower report in compliance with the data protection provisions of applicable law, including the General Data Protection Regulation and the German Federal Data Protection Act (Bundesdatenschutzgesetz, BDSG) and P&G policy.

For the data processing of whistleblower reports, the data protection rules apply.

8. Review

The complaint process shall be reviewed by P&G annually or when the situation calls for it.

9. Protection against retaliation

Whistleblowers who report a suspicion will be protected. They may not suffer retaliation for whistleblowing. Retaliation or a reprisal because of providing this type of information is prohibited by law and may result in both civil liability (damages) and responsibility under administrative law for the responsible persons.

Generally speaking, whistleblowers therefore need not fear any adverse consequences under criminal, civil or labour law. In particular, whistleblowers are not at risk of suffering any adverse consequences in relation to their employment position or their professional advancement within P&G Global. This shall also apply if a report should subsequently prove to be unjustified. Similarly, P&G Global will in no way tolerate any retaliation or disadvantage suffered by whistleblowers as a result of using the whistleblower system.

However, this does not apply to whistleblowers who report untrue information either knowingly and intentionally or through gross negligence. In this case, P&G Global reserves the right to take civil, labour and criminal action against the person who deliberately makes a false report to the extent permitted by law.

10. Follow-up questions & contact

For follow-up questions on the complaint process, interested persons may contact

P&G Ethics & Compliance Office
ethicscommittee.im@pg.com