

COMPLAINT RESOLUTION PROCEDURE RULES

Samsung Semiconductor Europe ("SSEG") is committed to promote compliance with internationally recognized human rights within its own business areas and through the appropriate management of its global supply chains.

As part of this commitment, SSEG implements requirements of the German Supply Chain Due Diligence Act (*Gesetz über die unternehmerischen Sorgfaltspflichten zur Vermeidung von Menschenrechtsverletzungen in Lieferketten*, "LkSG") to meet human rights and environmental due diligence obligations and regularly reviews their implementation.

An essential element of these due diligence obligations is the establishment of an effective complaint procedure for reporting any human rights and environmental risks or violations of related obligations (§8 LkSG).

These Complaint Resolution Procedure Rules summarize the access to the procedure or its accessibility, and the essential steps of the procedure including safeguards of transparency.

What is the purpose of the complaint resolution procedure?

The complaint procedure offers every person or group of persons (in the following "reporting person") the opportunity of filing a report to draw SSEG's attention to human rights and environmental risks (early warning system).

Reporting persons can also inform SSEG about the suspicion of a violation of the law, so that SSEG can avert or minimize potential damage (access to appropriate remedy).

For whom is the complaint resolution procedure intended? Who can file a report?

Anyone can file a report, regardless of the territory of the reported risk or incident relating to SSEG or its supply chain.

What types of advice or complaints can be made?

The complaint resolution procedure enables a reporting person to draw SSEG's attention to human rights and environmental risks as well as violations of related obligations arising from SSEG's economic activities in its own business area or in its supply chain.

How can a report be filed?

SSEG has established two different channels for filing a report. The reporting channel does not have any impact on processing a report. Every report is processed immediately and according to the same procedure.

- SSEG provides an electronic notification system (<https://www.bkms-system.com/sehg-lksg>) for submitting reports in a digital or web form.
- In addition, reports can be sent to the following address:
Samsung Semiconductor Europe GmbH
Risk Management Team
Einsteinstraße 174
81677 Munich, Germany

Irrespective of how a report is filed, SSEG handles it confidentially. The online system enables the establishment of a mailbox through which the reporting person can communicate with SSEG on anonymous basis.

Who handles the complaints and notices?

Selected and specially trained SSEG employees process the reports and handle the complaint resolution procedure. The SSEG employees entrusted with and responsible for the processing of reports are:

- impartial
- independent
- not bound by instructions
- committed to confidentiality
- appropriately trained
- equipped with sufficient time resources

How does the complaint procedure work?

Upon receipt of a report, the complaint will be processed and handled as follows:

- Initial review and check (i) whether the reported facts constitute a human rights or environmental risk or related (potential) violation, and (ii) to identify the concerned supplier. In parallel, an acknowledgement of receipt is sent to the reporting person within approximately one week.
- After completion of the initial review and checks, the complaint and the reported facts are investigated further by selected SSEG employees. Those further investigations will, as a general rule, be concluded within three months.
- If a violation of human rights and/or environmental obligations is imminent or has already taken place, SSEG will take remedial measures based on the recommendations of the SSEG employees entrusted with the investigation. Implementation of the remedial measures are regularly monitored and, where necessary, SSEG takes further actions.
- SSEG keeps contact with the reporting person during the investigations if the reporting person so desires and there is a possibility to contact the reporting person.

How are reporting persons protected from retaliation as a result of a report?

The protection of reporting persons from retaliation, eg discrimination or reprisals, in the course or as a result of reporting is an important part of the Complaint Resolution Procedure. SSEG has established the following safeguards for the protection of reporting persons:

- All reports are processed by a small group of specially trained employees of SSEG and of its direct holding company Samsung Electronics Holding GmbH. Where necessary, SSEG may involve employees entrusted with compliance functions at its ultimate holding company Samsung Electronics Co., Ltd. SSEG selects the employees on the basis of their expertise.
- All information, such as personal data and any other information that makes a reporting person identifiable, are treated confidential. This confidentiality treatment applies even after the completion of the procedure.
- According to the legal requirements, the internal documentation is archived or stored for seven years and is thereafter destroyed.
- SSEG protects reporting persons from retaliation.