



KAEFER

Rules of Procedure for the handling of complaints

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Rules of Procedure for the handling of complaints – KAEFER Group grievance mechanism

in accordance with § 8 of the Supply Chain Due Diligence Act (LkSG)

The KAEFER Group has always placed great emphasis on corporate responsibility and a commitment to sustainability. Respect for human rights is a core value for us and plays a central role in our corporate culture and in the policies that guide our daily actions in our own business and in our dealings with our partners in the supply chain.

A core element of respect for human rights is the establishment of an effective grievance mechanism through which human rights and environmental risks or violations can be reported.

These rules of procedure provide information on the main features of the complaints procedure, access to and accessibility of the procedure and responsibilities.

It also provides information on what happens to the information received, i.e. how the complaints procedure works.

What kind of complaints or indications can the procedure be used for?

The purpose of the complaints procedure is to give any person or group of persons the opportunity to provide the KAEFER Group with relevant information, to draw attention to human rights risks and to report suspected violations so that damage can be immediately averted or minimised. The complaints procedure is available to all persons in Germany and abroad, whether they are employees of the KAEFER Group, employees of direct or indirect suppliers or other stakeholders.

Section 2 of the Supply Chain Due Diligence Act sets out the relevant due diligence obligations.

From a human rights perspective, these include the prohibition of child labour, protection against slavery and forced labour, freedom from discrimination, protection against unlawful land expropriation, occupational health and safety and related health risks, the right to form trade unions or workers' representatives, the prohibition of harmful soil or water pollution, and protection against torture.

Environmental risks are also considered if they lead to human rights abuses or involve banned substances that are hazardous to people and the environment.

How to submit reports?

Reports can be made at any time through a variety of channels. All reports, regardless of how they are received by the KAEFER Group, are dealt with immediately and in the same way.

- > Reports may be submitted to line managers or departmental management at the level closest to the subject matter. Reports are handled by selected and specially trained employees of the KAEFER Group and/or the company concerned.
- > Information can also be submitted directly to:
Christopher Schröter
Group Chief Compliance Officer
Marktstrasse 2, 28195 Bremen
Phone: +49-421-30550
eMail: Christopher.Schröter@kaefer.com
- > We have found that direct, personal dialogue is often preferred. This confirms our open communication and trusting working environment. If a personal exchange is not possible, the KAEFER Group also offers an electronic whistleblowing system where information can be entered into a web form. It is available in nine languages. The whistleblowing system allows the creation of a digital mailbox through which the whistleblower can communicate anonymously. The whistleblowing system can be accessed at:
<https://www.bkms-system.com/kaefer>

How does the complaints procedure work?

- > Once a report has been received, the whistleblower will receive an acknowledgement of receipt within seven days.
- > Throughout the entire process, the KAEFER Group or the companies concerned will be in contact with the whistleblower, if this is desired and a contact point is available.
- > The reports are first reviewed by selected and specially trained staff to determine whether the reported issue represents a human rights or environmental risk or a violation of human rights or environmental obligations. The report is then forwarded to the appropriate body, e.g. within a company.

The specific responsibilities for carrying out this audit are as follows

Grievance mechanism by different functions

Complaint raised	Nature of complaint	Investigation	Corrective measures	Control	Documentation	Reporting
Person submits a grievance to: > KAEFER Compliance Helpline (BKMS System) > Line Manager > Local Compliance department > Local Human Resources department > Local Procurement department	Compliance case	Local Compliance Officer carries out investigation	Local Compliance Officer determines measures	Local Compliance Officer controls measures	Local Compliance Officer documents	Local Compliance Officer reports to Executive Board
	Grievance on management and labor relations	Local Human Resources carries out investigation	Local Human Resources determines measures	Local Human Resources controls measures	Local Human Resources documents	
	Violation of Supplier Code of Conduct	Local Supply Chain Sustainability Officer carries out investigation	Local Supply Chain Sustainability Officer determines measures	Local Supply Chain Sustainability Officer carries out supplier audit	Local Supply Chain Sustainability Officer documents	

- > The next step is to investigate the matter, which we normally aim to complete within three months; if this is not possible, the whistleblower will be informed. The persons responsible for the above-mentioned complaints procedure will be asked to investigate the facts of the case.
- > If the fact-finding process reveals that a violation of human rights and/or environmental obligations is imminent or has occurred, remedial action will be taken immediately and the effectiveness of the action will be reviewed.
- > In addition, based on the findings of the fact-finding process, a proposal for further action is developed, communicated and documented through internal reporting.

How are whistleblowers protected from retaliation for reporting?

KAEFER will not tolerate retaliation against anyone who provides information or reports concerns in good faith.

Anyone, including supervisors or managers, who condones or participates in retaliation against an individual for reporting a violation (suspected or actual) in good faith will be subject to disciplinary action, up to and including termination of employment. If an individual believes he or she has been retaliated against for reporting any of the above compliance violations, he or she should immediately report the incident to a member of local/Group management or to a Local Compliance Officer/Global Chief Compliance Officer (see contact above).

The following measures are in place to protect whistleblowers:

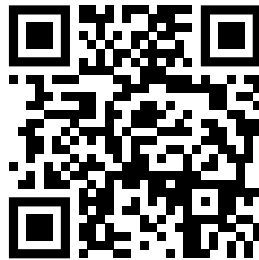
- > All information is processed by a small group of selected and specially trained employees.
- > All information, such as personal data and other information that could identify the whistleblower, will be kept confidential. This applies even after the process has been completed.

If you have any questions about KAEFER's rule of procedure for the handling of complaints, please contact our Sustainability team:

esg@kaefer.com

To report questionable behaviour or possible violations, please use our reporting system:

KAEFER Compliance Helpline:
<https://www.bkms-system.com/kaefer>



KAEFER SE & Co. KG
Corporate Strategy & ESG
Marktstr. 2
28195 Bremen

www.kaefer.com

Compliance Helpline:
<https://www.bkms-system.com/kaefer>