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Helu Kabel GmbH

Rules of procedure for the complaints procedure
in accordance with Section 8 (2) of the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)

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Rules of procedure

1. Foreword

Effective January 1, 2023, the Act on Corporate Due Diligence to Prevent Human Rights Violations in Supply Chains (the "Act on Corporate Due Diligence Obligations in Supply Chains" or "LkSG") came into force. The aim of the Act is to improve the protection of human rights and the environment in companies' own business areas and along their corporate supply chains. To this end, the Act prescribes a number of due diligence obligations on the companies concerned. Among other things, HELU KABEL GmbH (hereinafter referred to as **HELU**) is obliged to establish an appropriate internal complaints procedure for whistleblowers.

The LkSG imposes certain requirements in connection with the complaints procedure and obliges **HELU** to provide potentially affected persons within and outside the company with effective and accessible opportunities to submit their complaints. All complaints must be handled in a fair and transparent manner. The LkSG is not limited to **HELU**'s own business activities in Germany but applies to **HELU** and the company's suppliers worldwide.

In addition, **HELU** is obliged under the LkSG to make its rules for the complaints procedure publicly available.

Our LkSG complaints procedure serves as an early warning system to identify problems before people, or the environment are actually harmed. Furthermore, our procedure provides access to appropriate remedies by preventing, terminating or at least minimizing imminent or actual breaches of duty.

HELU uses the existing whistleblower system **HELU Speak Up** as a reporting channel for complaints in accordance with the LkSG. The exact function of **HELU**'s LkSG complaints procedure is explained on the following pages of these rules of procedure for complaints.

2. Submission of complaints or reports

2.1 Who can submit complaints and reports?

HELU's complaints procedure under the LkSG is available to all persons or groups of persons affected by human rights or environmental violations in HELU's own business area or within HELU's direct and indirect supply chains. This may include, for example, the following persons:

- HELU employees, including interns, working students, temporary workers and trainees;
- Employees of direct and indirect service providers and suppliers;
- HELU customers or their suppliers and business partners;
- Relatives of HELU employees as well as service providers and suppliers;
- Legal entities, members of trade unions, non-governmental organizations and other organizations that become aware of risks or damage and/or support those affected;
- Residents and local communities in the physical field of HELU sites or the sites of service providers and direct suppliers.

2.2 What can be reported?

Complaints and reports on human rights

Affected persons or groups of persons may submit complaints and reports as part of the complaints procedure if they wish to provide information about human rights risks or threats. Human rights risks and situations where prohibited conduct is likely to occur or has occurred include:

- Child labor
- Slavery;
- Forced labor;
- Discrimination;
- Inappropriate remuneration for work performed;
- Disregard for occupational safety (safety, health, working hours and rest periods);
- Disregard of the right to form a coalition, association and collective action;
- Unlawful use of private and public security forces;
- Violation of land rights.

Complaints and reports on environmental rights

In addition, complaints and reports of environmental damage can be submitted via the internal office responsible for the complaints procedure if the environmental damage affects natural resources, e.g. because it affects access to or the quality of food, drinking water or sanitary facilities, or health in general. This applies in particular:

- Harmful soil changes;
- Water pollution;
- Air pollution;
- Harmful noise emission;
- Excessive water consumption.

In addition, reference can also be made to independent environmental risks in the following cases:

- Prohibited use of mercury in manufacturing processes (as defined by the Minamata Convention on the Control of Mercury Emissions);
- Violation of the ban or restriction on the production and use of so-called persistent organic pollutants (aldrin, chlordane, DDT, endrin, heptachlor, hexachlorobenzene, mirex, toxaphene) and industrial chemicals as well as two groups of undesirable by-products (polychlorinated dibenzodioxins and dibenzofurans) (as defined by the Stockholm Convention on Persistent Organic Pollutants);
- Violation of the requirement to minimize the transboundary movement of hazardous waste and environmentally sound disposal close to the place of generation (as defined by the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes).

Complaints and reports within the framework of the Whistleblower Protection Act

In addition, **HELU Speak Up** is also available for the submission of complaints and reports within the framework of the Whistleblower Protection Act (hereinafter HinSchG), such as in particular:

- Bullying;
- Bribery/Corruption;
- Policy/procedure breach;
- Conflicts of interest;
- Discrimination;
- Fraud;
- Occupational safety/health;
- Sexual harassment and assault;
- Misconduct;
- Theft;
- Other serious violations.

2.3 How do I submit complaints and reports?

The internal office responsible for the complaints procedure is the **HELU Speak Up** whistleblower system, which can be used to submit complaints and reports in writing at any time.

3. Processing of complaints and reports

3.1 Who will deal with my complaint or report?

Trained Deloitte analysts will first review the information you provide and summarize it in a report. In particular, the complaint will be checked to whether the complaint relates to potential human rights violations or environmental concerns. In addition to specific recommendations on how to proceed, this report will then be sent to the appropriate internal office at HELU, to the Human Rights Officer in the case of reports under the LkSG, or to the appropriate internal office in the case of reports under the HinSchG, for further investigation or for taking appropriate action. The employees of the internal office responsible for the complaints procedure will review the report and classify and check the plausibility of the reported facts.

Both the Human Rights Officer and the responsible internal office act impartially and are bound by confidentiality. They are not bound by instructions in the performance of their duties. In addition, they have been specially trained for this task. They are qualified with regard to the potential content of complaints and have sufficient time resources to process complaints and reports promptly and to understand the perspective of the person making the report. HELU makes a decision on how to proceed.

3.2 Who will be involved after a complaint or report has been submitted and how will I be notified?

After submitting a complaint or report through the whistleblower system, the whistleblower will receive an confirmation of receipt promptly, but not later than seven days.

The employees of the internal office responsible for the complaints procedure review the complaint or report, classify it and check the plausibility of the reported facts. If necessary, other internal stakeholders and experts will be involved in the processing of the complaint or report, while maintaining confidentiality. If necessary, the whistleblower may be asked further questions, which can be tracked through the whistleblower system.

The whistleblower will be informed of the outcome of the processing within three months at the latest, including any follow-up measures planned or already taken. This also applies if the complaint or report submitted by the whistleblower was not further processed (e.g. because the facts of the case were already processed earlier, were already known, are not plausible or a final clarification of the facts was not possible due to a lack of support from the whistleblower).

If it becomes apparent that a violation of a human rights or environmental obligation has already occurred or is imminent in HELU's business area or at a direct supplier, appropriate remedial action will be taken immediately.

The unit responsible for the internal complaints procedure works closely with internal stakeholders and experts to determine whether the remedial measures have been effective in eliminating or minimizing risks.

4. Protection of whistleblowers

HELU is committed to creating a work and business environment that fosters constant and open communication and encourages the submission of complaints and reports of potential violations without fear of retaliation or retribution against the whistleblower if made in good faith. HELU does not tolerate discrimination or punishment of any kind and takes reports very seriously to ensure the protection of the whistleblower. If it turns out that employees of HELU or employees of a direct supplier have demonstrably disadvantaged, punished, harassed, threatened, coerced, discriminated or subjected a whistleblower to any form of retaliation, this behavior will have consequences. Each case will be considered on its merits and, if appropriate, individualized action will be developed and taken.

From the beginning of the complaints procedure and, if necessary, after its conclusion, measures will be taken to protect whistleblowers from discrimination or retaliation of any kind as a result of submitting a complaint or report, as far as possible and within our sphere of influence:

- All complaints and reports received are treated confidentially.
- The responsible employees are trained and sensitized to the handling of confidential matters and personal data.
- If necessary, names are anonymized or pseudonymized in order to protect the persons providing the information.
- Complaints and reports are processed and communication with whistleblowers takes place in a protected environment. It is ensured that third parties do not have access to documents, cannot listen in on conversations or obtain information in any other way.
- If this is necessary for the protection of the whistleblower, no information will be passed on even after the proceedings have been concluded.
- As far as possible, the office responsible for the internal complaints procedure shall maintain contact with the whistleblower throughout the entire procedure and shall also give the whistleblower the opportunity to provide information about any disadvantages or punishments after the procedure has ended.

If a person becomes aware of discriminatory or punitive actions against whistleblowers, they are required to contact the internal office responsible for the complaints procedure via the [HELU Speak Up](#).