

# **Rules of Procedure for Complaints Re German Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains (LkSG)**

Our standardised complaints and reporting procedure

# Content

<b>Foreword .....</b>	<b>2</b>
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<b>Rules of procedure for complaints and reporting .....</b>	<b>3</b>
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1. Does DEHN have a company-wide procedure? .....	3
2. How does DEHNSpeakup work?.....	3
3. Who can submit complaints? .....	3
4. What should I report?.....	3
5. What information should my report contain?.....	4
6. Will my identity be treated confidentially? .....	4
7. Who will take care of my complaint or report?.....	5
8. Will I be involved in any way after reporting an incident? .....	5
9. Will I be notified that my report or complaint will be processed? .....	5
10. What are the requirements for the findings? .....	6
11. Will I be protected as a whistleblower? .....	6
12. Adaptation and review of effectiveness .....	6

## Foreword

The law on corporate due diligence to prevent human rights violations in supply chains (German Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains, or LkSG) came into force on 1 January 2023. The aim of the law is to improve the protection of human rights and the environment in companies' own business areas and along the corporate supply chain. To this end, the law prescribes a number of due diligence obligations for the companies concerned. Among other things, DEHN is obliged to set up an appropriate internal complaints procedure for whistleblowers.

The LkSG imposes certain requirements in connection with the complaints procedure and obliges DEHN to provide potentially affected persons within and outside the company with effective and accessible means of submitting their complaint. All complaints must be handled in a fair and transparent manner. The LkSG not only applies to DEHN's own business activities in Germany but also to us and the company's suppliers worldwide. In addition, DEHN 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 redress by preventing, terminating, or at least minimising imminent or actual breaches of duty.

We explain exactly how our LkSG complaints procedure works on the following pages of these rules of procedure for complaints.

Neumarkt, 01.10.2023

DEHN SE  
Compliance Officer  
Human Rights Officer

# **Rules of Procedure for Complaints and Reporting Re German Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains, or LkSG**

## **1. Does DEHN have a company-wide procedure?**

Yes. With DEHNSpeakup, DEHN operates a company-wide, transparent and publicly accessible, standardised complaints and reporting procedure. All complaints and reports from employees or third parties will be treated equally to the extent permitted by law. DEHNSpeakup enables both the submission of LkSG complaints relating to human rights and the environment and the submission of information within the framework of the German Whistleblower Protection Act (HinSchG).

## **2. How does DEHNSpeakup work?**

You can use the DEHNSpeakup service via this website to report any suspicion of misconduct. The use of DEHNSpeakup is confidential, and you are not required to disclose your identity unless you explicitly state your desire to do so. However, it makes subsequent actions or investigations much easier if you provide us with as much information as possible.

## **3. Who can submit complaints and reports?**

The most important target groups of the LkSG complaint procedure are persons who are potentially affected by human rights or environmental violations in their own business area and in the company's supply chain.

In addition, our complaints and reporting procedure is accessible to everyone, both DEHN employees and individuals and organisations outside DEHN. The reporting of information and complaints is free of charge for the complainant.

## **4. What should I report?**

DEHNSpeakup can be used to report any suspicion regarding the following LkSG topics:

- Human rights and environmental risks
- Violations of human rights or environmental obligations

In addition, DEHNSpeakup is also available for the submission of reports within the framework of the Whistleblower Protection Act, such as in particular:

- Abusive influence
- Bribery/corruption
- Violations of competition and antitrust law
- Violation of directives/regulations
- Data protection breaches
- Bullying/harassment
- Conflict of interest
- Discrimination
- Fraud
- Health/safety/environment
- Theft
- Other unethical behaviour or misconduct

## **5. What information should my report contain?**

If you report a suspicion of misconduct, the information you provide should include the following details:

- Names of the people involved
- Names of all witnesses (if available)
- Date, time and location of the incident(s)
- Details of possible evidence
- Amounts of money/assets in this context
- Frequency of the incident

In addition, in the case of reports under the German Act on Corporate Due Diligence Obligations in Supply Chains:

- Attribution of the violation
  - DEHN's own business area – i.e. at DEHN itself
  - At one of DEHN's direct or indirect suppliers

This service is confidential, and you are not required to disclose your identity unless you explicitly state your desire to do so. However, you should provide as much information as possible to assist further action or investigation.

## **6. Will my identity be treated confidentially?**

If you contact DEHNSpeakup, you can decide for yourself whether you want to remain anonymous or not. You can keep your identity secret or disclose it to DEHNSpeakup. You do not have to state your name to DEHNSpeakup if you do not want to do so. Your report will

only be listed under a reference number until you decide to disclose your name to DEHNSpeakup.

DEHNSpeakup will treat all information that you have provided about yourself as confidential within DEHNSpeakup.

## **7. Who will take care of my complaint or report?**

A trained analyst from Deloitte will first review the information you provide and summarise it in a report. In particular, the complaint will be checked to determine 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 Human Rights Officer or, in the case of reports under the Whistleblower Protection Act, to the Compliance Officer at DEHN for further investigation or for taking appropriate measures. Both the Human Rights Officer and the Compliance Officer act impartially and are bound to secrecy. DEHN will then make a decision on how to proceed.

## **8. Will I be involved in any way after reporting an incident?**

Not if you don't want to be. If you have new or additional information or want to make changes to your original report, however, you can do so on the website. Please make a note of the ID and password associated with your report and keep this note in a safe place. You will need this information to be able to log in to the website if you want to check the status of your report or add more information to this report or your suspicions. Logging in again by the reporting person also makes it possible for any queries from the person processing the report to be answered as quickly as possible, and thus makes it much easier for DEHN to clarify and evaluate the reported facts.

## **9. Will I be notified that my report or complaint is being processed?**

You will receive a confirmation of receipt of your report within seven days at the latest and feedback on your report within three months of receipt at the latest. This feedback will include the notification of planned follow-up actions as well as those already taken and the reasons for them. Feedback to the whistleblower may only be provided to the extent that it does not affect internal investigations or enquiries and does not adversely affect the rights of the persons who are the subject of a report or who are named in the report.

## **10. What are the requirements for the findings?**

All investigators must comply with certain rules of conduct:

- The person who reported the facts must be protected! Personal information, as well as details from the report, may not be passed on without reason.
- Any investigation of the facts must be fair, objective and unprejudiced.
- Every reporting person has the right to be heard.
- All data and information must always be treated confidentially.
- If a person processing the report determines that he or she cannot guarantee an objective investigation due to personal reasons, he/she is obliged to report this conflict of interest.

## **11. Will I be protected as a whistleblower?**

Yes, you will be! Persons who report in good faith will not be punished for doing so, and DEHN will not tolerate any form of discrimination. If you feel that retaliatory measures are/were being taken against you or any other person as a result of filing a complaint, we would kindly ask you to report it immediately. Justified accusations in this regard will be punished as a compliance violation.

## **12. Adaptation and review of effectiveness**

DEHN will incorporate findings from the processing of reports into the further adaptation and, if necessary, optimisation of the LkSG complaints procedure.

Once a year and, if necessary, also on an ad hoc basis, DEHN will review the effectiveness of the LkSG complaints procedure with the help of relevant KPIs. In doing so, we will be guided by the effectiveness criteria of the UN Guiding Principles.