

Friedrich Vorwerk Group SE, Tostedt

Rules for conducting a complaints procedure in accordance with the Supply Chain Due Diligence Act (LkSG)

I. Introduction

Friedrich Vorwerk Group SE ("FRIEDRICH VORWERK" or "Group"), headquartered in Tostedt, Germany, and its subsidiaries provide services in the field of energy infrastructure, primarily in the core market of Germany. These Rules of Procedure apply to Friedrich Vorwerk Group SE and all Group companies.

Compliance with human rights and environmental due diligence obligations is a top priority for FRIEDRICH VORWERK. Violations can have serious consequences for the Group, our employees, our business partners and other affected parties and must therefore be identified at an early stage in order to initiate appropriate countermeasures and avert potential damage.

Accordingly, we have set up an effective complaints procedure through which information on human rights and environmental risks or violations can be submitted. The most important information on the complaints procedure is presented below in an understandable, comprehensible and transparent manner.

II. Who can provide information?

All persons or groups of persons who are potentially affected by human rights and environmental risks and breaches of duty in their own FRIEDRICH VORWERK business area or within the Group's supply chain or who are aware of such risks and breaches of duty can submit information or complaints via the complaints procedure. In particular, this may include:

- Employees of the Group
- Employees of direct and indirect suppliers
- Relatives of the aforementioned persons
- Residents around the Group's sites and construction projects
- Trade unions, non-governmental organizations and other organizations that become aware of risks, breaches of duty or damage and/or support those affected

III. What kind of reports or complaints can the procedure be used for?

The complaints procedure can be used to report information or complaints relating to possible human rights or environmental risks or breaches of duty covered by Section 2 (2-4) LkSG.

Human rights risks or breaches of duty within the meaning of Section 2 (2) LkSG include, among other things:

- Child labor;
- Forced labor;
- all forms of slavery;
- Disregard of occupational health and safety standards and work-related health hazards;
- Disregard for freedom of association;
- Unequal treatment in employment;
- Withholding appropriate wages;
- Destruction of the natural basis of life through environmental impacts;
- unlawful violation of land rights;
- Violence by private and public security forces;
- other actions or omissions in breach of duty that seriously violate protected rights.

Environmental risks or breaches of duty within the meaning of Section 2 (3) LkSG include, among other things:

- Prohibited use of mercury, manufacture of products containing mercury or disposal of mercury waste;
- Prohibited production, use or disposal of persistent organic substances;
- Prohibited import or export of hazardous waste.

IV. How are tips or complaints submitted?

FRIEDRICH VORWERK's complaints procedure includes various complaint channels through which information or complaints can be submitted. All information - whether anonymous or not - is treated with the utmost confidentiality and personal data is protected in accordance with the applicable data protection regulations.

The following complaint channels are available to whistleblowers:

1. Electronic whistleblower system

The electronic whistleblower system of FRIEDRICH VORWERK can be accessed via the following Internet address:

<https://friedrichvorwerkgroup.integrityline.com>

A corresponding notice or complaint can be submitted in the system. The person making the report is guided through a number of input fields that are required for the report or complaint to be processed effectively.

The whistleblower can submit a report by name or anonymously. Even if a report is submitted anonymously, the person submitting the report has the option of creating a "secure mailbox" to send further information about the case or to answer any questions about the reported facts.

The electronic whistleblowing system is available in German, English and Polish. It is free of charge and available around the clock.

2. By e-mail

Whistleblowers have the option of sending complaints or information by e-mail to

compliance@friedrich-vorwerk.de.

3. By post

Complaints or information can also be sent by post to the following address:

Friedrich Vorwerk Group SE
c/o Group Compliance Officer
Harburger Strasse 19
21255 Tostedt

V. Contact persons for whistleblowers

The Group Compliance Officer processes incoming information and complaints via all listed complaint channels. The Group Compliance Officer acts impartially, is independent in the performance of his duties, is not bound by instructions and is obliged to maintain confidentiality.

VI. How does the complaints procedure work?

FRIEDRICH VORWERK takes all incoming information and complaints seriously. They are handled with the utmost discretion and care. The processing procedures are designed in such a way that the confidentiality of the identity of the person providing the information and third parties mentioned in the information is maintained in compliance with the applicable data protection law. The disclosure of information for processing the report is limited to the group of persons necessary for proper processing and decision-making.

1. Receipt of complaint

The receipt of the complaint is documented internally and confirmed to the whistleblower within 7 days, unless this is not possible due to the whistleblower's anonymity. With the confirmation of receipt, the whistleblower also receives general information about the next procedural steps, the approximate timeline of the procedure and the whistleblower protection.

2. Reviewing the complaint

The person responsible for processing the information checks whether the information received falls within the scope of the complaints procedure. If the review reveals that there are no relevant facts, as there is no plausible indication of human rights or environmental risks or breaches of duty, further processing of the complaint is discontinued. The whistleblower will be informed of this and given a brief explanation.

3. Clarification of the facts

If the tip-off falls within the scope of the complaints procedure, the facts of the case will be clarified in greater depth. If this is necessary for further clarification, a joint discussion is held with the person making the report. This includes, in particular, clarifying aspects that are still unclear by asking questions and thus gaining a better understanding of the facts. In addition, the whistleblower's expectations regarding possible preventive or remedial measures are discussed. The joint discussion only takes place if contact with the whistleblower is possible and desired.

4. Development of a solution

If the tip-off is confirmed during the investigation of the facts, appropriate preventive and/or remedial measures will be initiated. The expectations formulated by the whistleblower when making the report are always taken into account.

5. Duration of the procedure and conclusion

The duration of processing depends on the individual case and the complexity of the facts. The whistleblower should be informed of the outcome of the investigation and any preventive and/or corrective measures taken 3 months after receipt of the complaint. If the procedure has not yet been completed, the whistleblower will receive feedback on the progress of the procedure no later than 3 months after receipt of the complaint. Until the procedure has been completed, the whistleblower will receive further feedback no later than 3 months after the previous feedback.

6. Documentation

The complaints process is documented. The documentation for each case is retained in accordance with the statutory retention periods.

7. Review

At the end of the complaints procedure, the result achieved is evaluated with the whistleblower, if such an exchange is possible and desired.

VII. Effective whistleblower protection

Persons who provide information in good faith and cooperate in investigations to the best of their knowledge and belief do not have to fear any negative consequences in response to their information, even if the information proves to be incorrect or incomplete in terms of content during subsequent processing by FRIEDRICH VORWERK.

FRIEDRICH VORWERK has a very broad understanding of whistleblower protection. This includes any discriminatory behavior in a professional context in response to a whistleblower. Reprisals against whistleblowers are not tolerated, not even the mere threat or attempt thereof. In its own business area, the Group takes all necessary measures to ensure comprehensive whistleblower protection. If the whistleblower is disadvantaged within the Group's supply chain, FRIEDRICH VORWERK reserves the right to take appropriate measures against its suppliers in order to support the whistleblower.

FRIEDRICH VORWERK's whistleblower protection already exists if the whistleblower expresses reasonable concerns or reasonable suspicion. It only does not apply if deliberately misleading information or information that was false at the time of the report is reported.

VIII. Final provisions

The effectiveness of the complaints procedure must be reviewed by FRIEDRICH VORWERK at least once a year and on an ad hoc basis. The review shall be repeated as necessary and the corresponding measures updated.

These rules of procedure will initially be issued in German and English. If other relevant target groups for the complaints procedure are identified during the risk analysis, the rules of procedure will be translated into the relevant languages.
