

## Complaints procedure

Rules of procedure according to § 8 para. 2 LkSG

### 1. Background and purpose

On 01.01.2023, the Act on Corporate Due Diligence to Prevent Human Rights Violations in Supply Chains (Supply Chain Due Diligence Act - LkSG) came into force.

The aim of the Act is to improve the protection of human rights and the environment in companies' own business operations and along the corporate supply chain. To this end, the law imposes a number of due diligence obligations on the companies concerned.

Among other things, the LkSG requires that companies have an appropriate complaints procedure through which both internal (i.e. employees) and external persons (such as suppliers) can contact the company to point out human rights and environmental risks or violations along the company's supply chain. In addition, companies must publish rules of procedure that describe the complaints procedure in detail.

### 2. What are the functions of the complaints procedure?

The complaints procedure is intended to fulfill two functions:

- On one hand, the complaints procedure serves as an early warning system through which problems can be identified and, in the best case, solved before human rights are actually violated or the environment is actually harmed.
- Secondly, in the event of imminent or actual violations of rights, companies can be made aware of these grievances through the complaints procedure. As a result, the company can then take effective remedial action.

### 3. To whom do these rules of procedure apply?

These Rules of Procedure apply to BERDING BETON GmbH as well as to its affiliated companies. In the following we summarize them as BERDING BETON.

### 4. What can be reported?

The complaints procedure can be used to draw BERDING BETON's attention to human rights or environmental risks or violations in its own business area as well as along its supply chain. The term supply chain is broadly defined and includes both BERDING BETON's direct suppliers and indirect suppliers, i.e. "suppliers of suppliers". The most relevant human rights and environmental risks include the following:

- All forms of slavery, economic exploitation, and forced or child labor.

- Hazard or violation of occupational health and safety regulations, for example due to inadequate safety standards, lack of protective measures or inadequate training and instruction
- The disregard of freedom of association
- Unfounded unequal treatment in the employment relationship, such as on the basis of national or ethnic origin, social origin, health status, disability, sexual orientation, age, gender, political opinion, religion or belief
- Violation of minimum wage regulations
- Failure to handle, collect, store or dispose of waste in an environmentally sound manner

For the sake of clarity, this list is not exhaustive. If you want to point out risks or violations, it is better in case of doubt to provide the notice and leave it to BERDING BETON to assess whether the notice falls within the scope of the law.

#### 5. Who can use the complaints procedure?

The complaints procedure can initially be used by all employees of BERDING BETON.

It is also open to external persons, such as our direct and indirect suppliers and their employees. People who are not directly affected by risks or violations are also free to use the complaints procedure.

If you make use of the complaints procedure, this will not involve any costs for you.

#### 6. Where can I address my complaint?

At BERDING BETON, the Human Rights Officer [*Mr./Mrs. first name surname*] is responsible for the introduction and monitoring of the requirements from the LkSG. He/she therefore also takes note of your comments and follows them up.

You can reach the Human Rights Officer by e-mail at: [lksg@berdingbeton.de](mailto:lksg@berdingbeton.de)

If you prefer to submit your complaint confidentially/anonymously, you can do so via our internal reporting point:

LINK

The use of the reporting point is not associated with any costs for you.

BERDING BETON guarantees that you can submit your complaint via the internal reporting point completely anonymously and that no conclusions can be drawn about your identity from the stored data.

#### 7. Am I protected from discrimination if I file a complaint?

Yes, you are! This is a legal requirement behind which BERDING BETON stands with full conviction. BERDING BETON will not accept discrimination in any form whatsoever. If necessary, BERDING BETON will take legal action against the person or persons who discriminate against you because of your complaint.

The human rights officer is bound by law to secrecy. He is trained accordingly and will investigate your complaint impartially and independently. In doing so, he is not bound by instructions. All this guarantees that your complaint will be handled professionally, minimizing the risk of your identity being inadvertently revealed to unauthorized persons and thus also minimizing the risk of discrimination.

You are welcome to maintain contact with the Human Rights Officer even after the process has been completed to ensure that you are not discriminated in the aftermath.

#### 8. What happens after I submit a complaint?

The receipt of your complaint will be confirmed to you by the BERDING BETON Human Rights Officer.

Immediately afterwards, the Human Rights Officer will check whether the subject of your complaint falls within the scope of the LkSG. If this examination is negative, you will receive information with a brief explanation of the reasons.

If your complaint falls within the scope of the Act, you will be informed promptly of the next steps, the likely timing of the proceedings, and your rights with respect to protection from adverse action or penalty.

If necessary, the human rights officer will also discuss the facts of the case with you in order to better understand your complaint. We will also discuss what you expect in terms of possible preventive and remedial measures.

If you have submitted your complaint anonymously, the discussion will continue to take place completely anonymously via the portal we provide.

If appropriate, the Human Rights Officer will optionally offer you a procedure for the amicable settlement of disputes. In this case, BERDING BETON will try to find an amicable solution with the help of a neutral and mediating third party.

If the optional dispute resolution procedure is not applicable or fails and your complaint proves to be well-founded, a proposal for a remedy will be worked out together with you. In the case of an unfounded indication, you will receive a summary of the reasons.

In the event of a substantiated complaint, agreed-upon remedial actions are then implemented and followed up.

The result will be finally evaluated with you and the procedure will then end.

#### 9. final provisions

##### a. Review of the effectiveness of the complaints procedure

The effectiveness of the complaints procedure is reviewed at least once a year and on an ad hoc basis. This includes findings and identified potential for improvement from the complaints received to date and the associated procedures, as well as from the risk analyses carried out. The handbook of the Federal Office of Economics and Export Control (BAFA) on the complaints procedure is taken into account.

b. Languages

These rules of procedure will initially be issued in German, English and Dutch. Other languages will follow after the risk analysis has identified further relevant languages or target groups.

c. Entry into force / publication

These Rules of Procedure shall enter into force on 01.01.2024. They will be published on the BERDING BETON website.