

Bischof+Klein SE & Co. KG

Procedural rules on processing incoming complaints within the meaning of Section 8 of the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz (LkSG))

April 2024

Preamble

Bischof+Klein SE & Co. KG (hereinafter collectively “Bischof+Klein”) attaches great value to compliance with legislation and internal company guidelines. In order to ascertain violations as early as possible, Hinweisgebersystem 24 GmbH and a legal ombudsman have been entrusted with the establishment and operation of an outsourced internal notification body within the meaning of Section 14 (1) of the German Act on the Improved Protection of Whistleblowers (Hinweisgeberschutzgesetz, HinSchG) as part of the compliance management system (CMS).

At the same time, the internal notification body within the meaning of the HinSchG undertakes the function/task of the complaints body within the meaning of Section 8 of the German Act on Corporate Due Diligence Obligations in Supply Chains (“LkSG”).

In order to detect violations of the obligations in accordance with the LkSG early on and introduce appropriate countermeasures, Bischof+Klein has established a central complaints process. Bischof+Klein’s objective is to implement the requirements of the LkSG and to follow up on tip-offs or complaints concerning human rights and environmentally-related risks as well as violations of human rights and environmentally-related obligations in the Bischof+Klein supply chain in a fair and appropriate manner.

The procedural rules include the legal requirements for the complaints procedure in accordance with the LkSG and are oriented towards the handout “*Complaints procedure in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains*,” published by Germany’s Federal Office for Economic Affairs and Export Control (BAFA).

A. Who is responsible for receiving complaints in the Bischof+Klein supply chain?

Bischof+Klein's legal ombudsman, Mr. Stephan Rheinwald, acts as the complaints body within the meaning of Section 8 LkSG (and the internal notification body within the meaning of Section 14 (1) HinSchG) and can be contacted as stated in these procedural rules.

B. Details of the complaints procedure

I. Who can submit a tip-off or a complaint?

These procedural rules are aimed at the employees of Bischof+Klein and its subsidiary companies, employees at Bischof+Klein's direct or indirect suppliers, Bischof+Klein's customers and contractual partners, and other third parties (hereinafter "**whistleblowers**").

II. Which complaints are processed?

The LkSG complaints procedure can be used to point out human rights and environmentally-related risks as well as violations of human rights and environmentally-related obligations within the meaning of the LkSG that occur in Bischof+Klein's business area or that of a direct or indirect supplier.

III. Which reporting channels can be used to submit tip-offs or complaints?

Whistleblowers can submit complaints to Bischof+Klein's legal ombudsman/complaints body using the following contact data.

Compliance Officer Services Legal

Attorney Stephan Rheinwald

Telemannstrasse 22

53173 Bonn

Germany

Phone: 0228/35036291

Mobile: 0171/7722906

E-mail: s.rheinwald@cos-legal.eu

Anonymous tip-offs can be submitted via the following link: <https://portal-hinweisgebersystem24.de/#/bischof-klein>

No costs or attorney's fees are incurred by whistleblowers for submitting tip-offs.
All information is treated confidentially.

IV. What happens after submitting a tip-off/complaint?

1. General principles

The tip-offs/complaints are processed and the corresponding investigation carried out fairly and objectively while maintaining the confidentiality of the whistleblowers' identity.

The applicable regulations of the General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (Bundesdatenschutzgesetz (BDSG)) in their respectively valid versions are adhered to.

The persons entrusted by Bischof+Klein with carrying out the procedure act impartially. In the performance of their task, they are independent, not bound by instructions, and obliged to maintain confidentiality.

2. Confirmation of receipt

The receipt of a complaint is documented by the complaints body and confirmed to the whistleblower after a maximum of seven days (written confirmation of receipt).

As part of the confirmation of receipt, the whistleblowers are also informed about the next steps, the timeframe of the procedure, and their rights with respect to protection against discrimination or punishment due to the procedure or the use of other formal complaints procedures.

No confirmation of receipt is sent in the event of an anonymous complaint without stating any contact details.

3. Review of the complaint

The legal ombudsman performs a validity check, i.e. he checks whether the incoming tip-off/complaint, which is assumed to be accurate, actually constitutes a violation of human rights and environmentally-related due diligence obligations pursuant to the LkSG. To do this, follow-up questions are put to the whistleblower if possible and an initial rough investigation is carried out with the involvement of the Bischof+Klein Compliance Officer.

If a lack of validity is determined, the whistleblower is provided with a rationale of the negative result.

4. Proposed procedure

If the tip-off/complaint is valid, the legal ombudsman submits a proposal concerning the further procedure to Bischof+Klein.

The whistleblower is also involved in developing the proposal insofar as is advisable based on the facts of the case.

Legal regulations, particularly those of the GDPR/BDSG, and the issue of informing those concerned are checked and taken into consideration in the context of the proposal.

5. Investigation

The facts of the case are investigated by the legal ombudsman, Bischof+Klein, and an auditing company or another third party commissioned by Bischof+Klein. In order to obtain a better understanding of the facts of the case, they are discussed with the whistleblower insofar as this is sensible and advisable for their clarification.

Insofar as is necessary, an investigation report is prepared; this should not only include the result, but also the measures to be implemented.

The proposed remedy is developed in dialogue with the whistleblower.

6. Result of the review

A decision is made by Bischof+Klein concerning the result of the investigation and the measures to be implemented.

If Bischof+Klein discovers that the violation of a human rights-related or an environmentally-related obligation in its own business area has already occurred or is imminent, Bischof+Klein will immediately implement appropriate remedial measures leading to the termination of the violation. If violations of human rights or environmentally-related obligations at a supplier are confirmed, suitable follow-up measures will be implemented in the individual case.

On request, the result that is achieved is evaluated together with the whistleblower.

The implementation of the measures that have been decided on is monitored by a person designated by Bischof+Klein.

The effectiveness of the remedial measures will be reviewed at least once a year and as warranted.

7. Feedback to the whistleblower

The legal ombudsman provides the whistleblower with feedback within three months of confirming the receipt of the tip-off/complaint. The feedback includes information on planned and already implemented follow-up/remedial measures as well as the reasons for them (insofar as the whistleblower was not already involved in developing the measures).

However, feedback is only provided to the whistleblower to the extent that this has no bearing on internal inquiries or investigations and the rights of those persons who are the subject of a report or are named in the report are not affected.

8. Do personal disadvantages have to be feared in the event of a complaint?

Whistleblowers who submit their tip-off/complaint to the best of their knowledge and belief are offered particular protection against discrimination or punishment. They therefore do not have to fear any personal disadvantages when they express their misgivings or ask for advice.

Maintaining contact between the complaints body/Bischof+Klein and the whistleblower even once the procedure has been completed is possible and desirable in order to ensure that the latter is not subsequently threatened by retaliatory measures.

9. Documentation obligation

The results of the investigation concerning the violation of obligations in accordance with the LkSG and the follow-up measures will be documented in an internal final report. The documentation will be retained for at least seven years as of its creation.

10. Review of the effectiveness of the complaints procedure

The effectiveness of the complaints procedure will be reviewed by Bischof+Klein at least once a year and as warranted. As part of the review, a check will also be performed, among other aspects, to determine the extent to which the procedure is known internally at Bischof+Klein.