

Publicly accessible RULES OF PROCEDURE of POSSEHL Spezialbau GmbH & Co KG for information according to § 8 Supply Chain Due Diligence Act

1. Preamble

POSSEHL Spezialbau GmbH & Co. KG has set up a complaints procedure in the form of an internal company reporting centre to receive information on human rights and environmental risks in the supply chain and violations of human rights and environmental obligations. This reporting centre has been outsourced to the law firm Heuking Kühn Lüer Wojtek ("**outsourced internal reporting centre**"). This outsourced internal reporting centre is to be used to report risks and breaches of obligations that have arisen as a result of the business activities of POSSEHL Spezialbau GmbH & Co. KG or the activities of a direct supplier of POSSEHL Spezialbau GmbH & Co. KG.

The outsourced internal reporting centre is part of the compliance management system of POSSEHL Spezialbau GmbH & Co. It helps to detect human rights and environmental risks and violations in the supply chain of POSSEHL Spezialbau GmbH & Co KG at an early stage (early warning system) and is intended to protect those affected from damage and disadvantages due to the violation of human rights and environmental obligations and corresponding risks (access to appropriate remedial action). Human rights or environmental violations can not only cause lasting damage to those affected, but can also result in severe liability for POSSEHL Spezialbau GmbH & Co. KG and the responsible employees of POSSEHL Spezialbau GmbH & Co. These risks are to be prevented with the help of the outsourced internal reporting centre.

POSSEHL Spezialbau GmbH & Co. KG ensures responsible and careful handling of all incoming reports, guarantees confidential, neutral and objective treatment and careful examination of any necessary measures. The purpose of whistleblower reports is to uncover human rights and environmental risks and related violations in our company and in our supply chains, to optimise internal processes and to strengthen the trust of employees, customers and suppliers in the company and its manufacturing and procurement processes.

The complaints system protects in particular the whistleblowers, but also the persons concerned, from disadvantages that could arise from whistleblower reports. POSSEHL Spezialbau GmbH & Co KG attaches the greatest possible importance to treating all whistleblower reports confidentially.

The complaints system of POSSEHL Spezialbau GmbH & Co. KG fulfils the legal requirements of the Supply Chain Due Diligence Act, the Whistleblower Protection Act and other relevant regulations and laws (such as the General Data Protection Regulation).

These publicly accessible rules of procedure explain who can report which facts, how the report is made in detail, which procedural steps are envisaged and what happens and must be observed after a whistleblower report.

2. Persons providing information

Information can be reported by all persons who have become aware of human rights and environmental risks as well as violations of human rights or environmental obligations in connection with the activities of POSSEHL Spezialbau GmbH & Co. KG (hereinafter referred to as "**whistleblowers**").

In particular, these are **persons affected** by human rights and environmental risks or persons affected and injured by violations of human rights-related or environmental obligations, such as employees of POSSEHL Spezialbau GmbH & Co. KG (employees, persons employed for vocational training, temporary workers and persons who are to be regarded as employee-like persons due to their economic independence).

In addition, whistleblower reports can be submitted by **third parties** who have some kind of relationship or contact with POSSEHL Spezialbau GmbH & Co. KG and observe a violation there, such as freelancers, freelance employees, employees of (sub)contractors, suppliers, business partners and customers. External persons who are not directly affected and who do not (yet) have a relationship (or no longer have a relationship) with POSSEHL Spezialbau GmbH & Co. KG or its direct suppliers are also welcome to use the reporting centre for the aforementioned purposes.

3. Content of the whistleblower reports

All matters that fall **within the scope of the German Supply Chain Due Diligence Act** and whose whistleblower report serves to detect human rights and environmental risks and to clarify, minimise and end violations of human rights or environmental obligations can and should be reported.

Note:

Human rights risks are situations in which there is a sufficient probability of a violation of one of the following prohibitions due to actual circumstances:

- Prohibition of child labour, forced labour, slavery,
- Prohibition of disregard for labour protection and freedom of association,
- Prohibition of discrimination,
- Prohibition of withholding an appropriate wage,
- Prohibition of causing harmful soil change, water pollution, air pollution, harmful noise emissions or excessive water consumption,
- Prohibition of unlawful forced eviction and prohibition of unlawful seizure of land, forests and waters whose use secures a person's livelihood,
- Prohibition of the commissioning or use of private or public security forces if legal prohibitions are disregarded, violated or impaired during the deployment of the security forces due to a lack of instruction or control on the part of the company,
- Prohibition of an action or omission in breach of duty that goes beyond these alternatives, which is directly capable of impairing a protected legal position in a particularly serious manner and the unlawfulness of which is obvious on a reasonable assessment of all the circumstances in question.

A violation of a human rights-related duty is a violation of one of the aforementioned prohibitions.

Environmental risks are conditions in which there is a sufficient probability of a violation of one of the following prohibitions due to actual circumstances:

- Prohibition of the manufacture of mercury-added products, the use of mercury and mercury compounds in manufacturing processes and the treatment of mercury waste contrary to the provisions of the relevant conventions,
- Prohibition of the production and use of chemicals contrary to the provisions of the relevant conventions,
- Prohibition of non-environmentally sound handling, collection, storage and disposal of waste in accordance with the provisions of the relevant conventions,
- Ban on the export and import of hazardous waste and other waste as defined by the relevant conventions and European regulations.

A breach of an environmental obligation is a violation of one of the aforementioned prohibitions.

The aforementioned scope of application also includes all whistleblower reports that promote the settlement of disputes and the settlement of claims by affected parties.

The whistleblower report of a mere **suspicion** of a risk or violation is permissible if the whistleblower has sufficient reason to believe, , that the reported information is true and that this information constitutes a reportable matter.

It is not necessary for the whistleblower to have full **knowledge or evidence** of the suspicion in order to make a whistleblower report. A well-founded suspicion is sufficient for a whistleblower report, i.e. sufficient factual indications that a corresponding offence has been or will be committed or that a corresponding risk has occurred or will occur.

Whistleblowers who are unsure whether their whistleblowing report is in connection with the provisions of the German Supply Chain Due Diligence Act can obtain information on this from the Reporting Centre at any time.

4. Contact and communication

Whistleblowers can use the following channels to submit whistleblower reports:

a) Reporting office

POSSEHL Spezialbau GmbH & Co. KG has commissioned the law firm Heuking Kühn Lüer Wojtek to perform the tasks of an outsourced internal reporting office.

This can be reached by whistleblowers using the following contact details:

Lawyer Dr Christoph Schork, LL.M.

Heuking Kühn Lüer Wojtek

Magnusstrasse 13

50672 Cologne

e-mail: c.schork@heuking.de

Phone: +49 (0) 221 2052 547

Fax: +49 (0) 221 2052 1

Web form: <https://whistlefox.heuking.de/start/possehl-spezialbau-gmbh/de/F88C57AECEB04A432B8A47826CD9E572>

The information is recorded and processed by experienced lawyers at Heuking Kühn Lüer Wojtek and then forwarded in a legally compliant manner to the office at POSSEHL Spezialbau GmbH & Co. KG responsible for whistleblower reports.

b) Signalling channels

The whistleblower report can be submitted to the Reporting Office using the above-mentioned contact details

- electronically via web form,
- by telephone,
- by e-mail,
- by fax,

- by post
- or in person

be delivered.

c) Communication and dispute resolution

The internal reporting centre outsourced to Heuking Kühn Lüer Wojtek is available to the whistleblower under the reporting channels for queries and a discussion of the reported facts with experienced lawyers. The whistleblower will also be expressly informed of this offer in the confirmation e-mail.

If the whistleblower has provided a contact option and has agreed to be contacted, there is the possibility of mutual enquiries and consultation with regard to the reported facts and the processing status of the whistleblower report as well as for the purpose of dispute resolution.

5. Confidentiality, anonymity

The confidential treatment of all information and data submitted to the Reporting Centre is ensured at all times and in every processing step.

This applies in particular to the identity and personal data of the person providing the information and the person(s) affected by the information.

Only individual, previously defined, authorised persons who are obliged to maintain confidentiality have access to incoming whistleblower reports and information about the processing of the whistleblower report or follow-up measures. As a rule, these are the responsible persons in the (outsourced) internal reporting office at Heuking Kühn Lüer Wojtek and the Compliance Officer of the Possehl Construction Group, to which POSSEHL Spezialbau GmbH & Co. KG belongs. The reported data is treated confidentially, is not proactively disclosed to third parties and is protected from access by unauthorised persons.

If the whistleblower report concerns a company of the Possehl Group or the Possehl Construction Group, POSSEHL Spezialbau GmbH & Co. KG may pass on the contents of the

whistleblower report and the results of the further clarification of the facts to this company for further processing of the whistleblower report.

In the course of the clarification measures and in the assertion, exercise or defence of legal claims, POSSEHL Spezialbau GmbH & Co. KG may also rely on the support of professionals bound to secrecy, such as law firms or auditing companies. In addition, (technical) service providers may be involved in the clarification and processing of the reported facts, who act as processors for the Possehl Construction Group or POSSEHL Spezialbau GmbH & Co KG on the basis of corresponding agreements and are bound by instructions. These service providers may also become aware of the contents of the whistleblower report, but are obliged to handle the data concerned confidentially.

Personal data of the whistleblowers and data subjects may come to the knowledge of authorities, courts or third parties in exceptional situations, despite the protection of confidentiality. This is the case if the disclosure of this information to them is mandatory for POSSEHL Spezialbau GmbH & Co KG, for example in the context of an official investigation (such as an investigation procedure) or if this is necessary for the assertion, exercise or defence of legal claims. In addition, under certain circumstances, POSSEHL Spezialbau GmbH & Co. KG must also disclose the information reported to to the persons affected by the whistleblower report.

In these cases of disclosure of the reported information by POSSEHL Spezialbau GmbH & Co. KG, the whistleblower - insofar as their identity and/or contact details are known to POSSEHL Spezialbau GmbH & Co. KG - will be informed in writing by the Compliance Officer of the Possehl Construction Group of the disclosure and the reasons for it before the disclosure is made to third parties. This notification will only be omitted if it would jeopardise the official investigation.

There is also the option for whistleblowers to report anonymously.

6. Acting impartially

All persons familiar with the whistleblower report or with the clarification of the facts shall act impartially when processing the whistleblower report. In particular, they act independently and uninfluenced by POSSEHL Spezialbau GmbH & Co KG and are not bound by instructions (from the Possehl Construction Group) regarding their activities in connection with the whistleblowing centre.

7. Processing of the whistleblower report and follow-up measures

Once the whistleblower report has been received by the Reporting Centre, it is recorded and processed further. If necessary, follow-up measures (preventive and corrective measures) are initiated after the whistleblower report has been reviewed.

The procedure following receipt of a whistleblower report by MROS generally involves the following steps:

a) Confirmation of receipt and protocol check

The whistleblower will receive an **acknowledgement of receipt** from the Reporting Centre without delay, at the latest within **seven days of receipt of the whistleblowing report** by the Reporting Centre, provided that they have provided a contact option for feedback as part of their whistleblowing report. The confirmation of receipt includes the personal data provided by the whistleblower and the facts of the case reported.

If a record of the contents of a (verbal) whistleblower report has been prepared by MROS, the whistleblower will also **be given the opportunity** by MROS **to review the record, correct it** if necessary and **confirm** it with their signature or in electronic form, provided that they have provided a contact option for feedback as part of their whistleblower report.

If no contact details are provided by the whistleblower as part of their whistleblowing report, confirmation of receipt and protocol review cannot take place.

b) Filtering and control

Upon receipt of the whistleblower report, the Reporting Office will first check the reported facts for validity and credibility as well as their relevance for POSSEHL Spezialbau GmbH & Co. KG on the basis of the facts provided.

Further processing of the credible and valid information received (forwarding of the facts to the responsible office in the company, clarification of the facts, taking of follow-up measures) only takes place if this is **provided for by law and/or legally permissible**. In order to check this, the reported facts are first examined with regard to the applicability of the legal reporting option under the Supply Chain Due Diligence Act and categorised according to the type of risks and violations reported.

Inconclusive, incomprehensible, unsubstantiated or implausible whistleblower reports are not processed further by the outsourced internal reporting centre. This also applies to whistleblower reports that have no connection to human rights and environmental risks or the clarification, minimisation and termination of violations of human rights or environmental obligations. In these cases, only an anonymised report without personal data will be prepared and filed stating that such a report has been received, together with the reasons why the personal data will not be processed and the report will not be processed further. The whistleblower will be **informed** by the reporting centre - insofar as they have provided a contact option in their whistleblower report - that their report has not been processed further. If the whistleblower does not provide any contact details in their report, this information cannot be provided.

If the reporting person has provided a contact option and has agreed to be contacted, **both parties have** the opportunity to **ask questions and discuss** the reported facts and the processing status of the report. Contact between whistleblowers and the reporting centre enables further processing of the report, particularly in cases of initially "insufficient" reports: If a report cannot be further examined on the basis of the information available to the reporting office for legal reasons, it is possible to obtain additional information before it is deleted: either the whistleblower can contact the reporting office again on the basis of the relevant information and provide the missing information required for further examination, or the reporting office can contact the whistleblower and request further information or documents.

c) **Report**

Following the procedure described above and after a legal review, the outsourced internal reporting office prepares a report on the whistleblower report - anonymised if necessary (see above) - which contains all relevant information on the whistleblower report that is permissible under data protection law.

In a next step, this report is then forwarded to the responsible office in the company or the Compliance Officer of the Possehl Construction Group.

From this point onwards, the Compliance Officer is responsible for the further legally compliant and confidential processing of the whistleblower report. The further handling of the whistleblower report and all other measures relating to the whistleblower report are carried

out in compliance with the confidentiality requirement by every person and office involved in a whistleblower report.

Insofar as the whistleblower report or individual pieces of information from it are to be forwarded to other persons or departments within the company or to third parties (e.g. for the implementation of follow-up measures), the legality and permissibility of this forwarding of information must be legally checked in advance and the confidential treatment by the responsible department within the company must be ensured in advance. In particular, the persons who may obtain knowledge of this data and the process of the intended data processing must be defined in advance. All persons addressed must be expressly informed of the confidentiality requirement and undertake to comply with it.

d) Follow-up measures

Upon receipt of the whistleblower report, the responsible office in the company will examine the reported facts on the basis of the facts provided and the information available there for validity and credibility as well as the possibility of further data processing.

If there are grounds for suspicion, POSSEHL Spezialbau GmbH & Co KG, represented by its management, is obliged to initiate investigations and follow-up measures in compliance with the statutory provisions. The Compliance Officer decides (if necessary in consultation with the outsourced internal reporting office) on the implementation of the same.

Follow-up measures may include

- (Further) contact with the whistleblower,
- Carrying out internal investigations in your own business area or at the suppliers concerned or the respective organisational unit, if necessary by an appointed body (e.g. law firm),
- Contacting affected persons and work units,
- Referral of the whistleblower to another (competent) body,
- Conclusion of the procedure,

- Submission of the procedure to a competent body within the company or the respective organisational unit or a competent authority for the purpose of initiating preventive or corrective measures.

These and other follow-up measures can also be carried out by the law firm Heuking Kühn Lüer Wojtek, which has been commissioned to perform the tasks of the internal reporting office on behalf of the company.

e) Discussion of the facts and offer of dispute resolution

One of the aims of the POSSEHL Spezialbau GmbH & Co. KG whistleblower system is to uncover and minimise or eliminate human rights or environmental risks or violations of human rights or environmental obligations within the meaning of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz).

Against this background, POSSEHL Spezialbau GmbH & Co. KG can also offer the whistleblower a dispute resolution procedure after discussing the facts of the case between the outsourced internal reporting office and the whistleblower.

f) Final feedback from the registration office

If the whistleblower has notified the Reporting Office of a contact option, they will receive feedback from the Compliance Officer no later than three months after confirmation of receipt of the whistleblower report as to what follow-up measures are planned or have been taken with regard to their report and the reasons for this decision.

If the whistleblower does not provide any contact details in their report, this information cannot be provided.

g) Data protection

Use of the whistleblower reporting centre is voluntary.

The processing of personal data is carried out in particular with regard to the personal data of the whistleblower and persons affected by the whistleblower report in compliance with the data protection regulations of the General Data Protection Regulation and the Federal Data Protection Act.

The data processing of whistleblower reports within POSSEHL Spezialbau GmbH & Co. KG and the Possehl Construction Group is governed by their internal data protection information.

For data processing by Heuking Kühn Lüer Wojtek, the data protection information there applies.

8. Review

The effectiveness of the complaints procedure must be reviewed by POSSEHL Spezialbau GmbH & Co. KG at least once a year and on an ad hoc basis.

An event-driven review takes place if POSSEHL Spezialbau GmbH & Co. KG has to reckon with a significantly changed or significantly expanded human rights or environmental risk situation in its own business area or at its direct supplier, for example due to the introduction of new products, projects or the establishment of a new business area of POSSEHL Spezialbau GmbH & Co.

The review is repeated immediately if necessary and the corresponding measures are updated without delay.

9. Regulatory protection

Whistleblowers who report a suspected reportable offence are protected. They may not and will not be reprimanded for their whistleblowing report. Reprimands or reprisals because of such a report are prohibited by law and can result in both civil liability (damages) and liability under regulatory offence law for the responsible persons or POSSEHL Spezialbau GmbH & Co KG.

Whistleblowers therefore do not have to fear any adverse consequences under criminal law, civil law or labour law. In particular, whistleblowers are not threatened with any negative consequences regarding their employment contract or their professional advancement at POSSEHL Spezialbau GmbH & Co KG. This also applies if a tip-off subsequently proves to be unjustified. Likewise, POSSEHL Spezialbau GmbH & Co. KG does not tolerate in any way any retaliation or disadvantages that whistleblowers experience as a result of using the whistleblower reporting centre.

However, this does not apply if persons providing information deliberately and wilfully or through gross negligence report untrue information. In this case, POSSEHL Spezialbau GmbH & Co. KG reserves the right to take civil, labour and criminal action against the person who deliberately reports false information to the extent permitted by law.

10. Enquiries & Contact

All persons affected by these rules of procedure have the following contact options for queries:

Outsourced internal whistleblowing centre of the Possehl Construction Group

Lawyer Dr Christoph Schork, LL.M.
Heuking Kühn Lüer Wojtek
Magnusstrasse 13
50672 Cologne
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