

SOP Allegation Management and Compliance Investigations

Appendix 4:

Rules of procedure for the whistleblower system and complaints procedure

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1 Background and content of these V rules of procedure

As an industrial services provider, people are at the heart of everything we do at Bilfinger. Therefore, the well-being of our employees, the employees of our direct and indirect suppliers in the Bilfinger supply chain and the employees of our customers has top priority. Bilfinger devotes great attention to fulfilling its human rights and environmental due diligence obligations both in its own business areas and in the supply chain, with the aim of avoiding or minimizing human rights and environmental risks.

One of these due diligence obligations is the establishment of a complaints procedure in accordance with the German Supply Chain Due Diligence Act (LkSG). The procedure enables Bilfinger employees and third parties to point out or report fundamental compliance violations of applicable law, the Bilfinger Code of Conduct, internal Group guidelines, the Bilfinger Declaration of Principles on Respect for Human Rights, as well as human rights and environmental risks and violations of human rights-related or environmental obligations under the LkSG, which have arisen as a result of Bilfinger's economic activities in its own business area or as a result of the economic activities of a direct or immediate supplier.

These Rules of Procedure for the Bilfinger Complaints Procedure contain the following information:

- Scope of the procedure,
- which complaint channels can be used to enter information or complaints into the procedure,
- how the complaints procedure works,
- who the contact persons are for the whistleblowers, and,
- how Bilfinger ensures effective protection against discrimination or punishment on the basis of a complaint.

2 The whistleblower system or complaints procedure

2.1 General information & how the procedure works

Bilfinger maintains a whistleblower system and complaints procedure, the Confidential Reporting Line. [Confidential Reporting Line](#), a standardized and publicly accessible complaints, whistleblowing and reporting procedure through which Bilfinger employees and third parties can report information on violations of applicable law, the Bilfinger Code of Conduct, internal Group guidelines, the Bilfinger Declaration of Principles on Respect for Human Rights, such as human rights and environmental risks as well as violations of human rights-related or environmental obligations under the LkSG, which have arisen as a result of Bilfinger's business activities in its own business area or those of a direct supplier, as well as complaints.

Reports can be submitted in writing or by telephone - anonymously if desired. The whistleblower system is operated by an independent service provider and can be reached 24 hours a day, 365 days a year by telephone on 00800 - 245 34 64 37 or via an [online form](#) and is available in many languages. If the reporting office cannot be reached at the telephone number listed, you can use this [link](#) to check whether a different telephone number applies for the country from which a report is being made by telephone. A report, notification or complaint can also be submitted directly to Group Compliance at any time.

The whistleblower can decide whether to set up an electronic mailbox. The electronic mailbox enables communication between the person raising a concern and the persons assessing or investigating the report. It can also be used to confirm receipt of a report, exchange further details or clarify further facts necessary for the assessment or investigation of the report. It is not technically possible for Bilfinger or the service provider to draw conclusions about the identity of the whistleblower, unless the whistleblower voluntarily relinquishes anonymity. The identity of the person providing the information will be protected and only passed on internally if this is necessary and legally permissible.

The complaints procedure and whistleblower system is the responsibility of the Group Function Investigations in the Group Audit department and is managed and administered by trained employees who are sworn to secrecy. Depending on the defined case categories, investigations are carried out by or in cooperation with employees of the Group Function Compliance in the Group Legal, Compliance & Insurance department or locally by specialist functions.

3 Course of the complaints procedure

3.1 Confirmation of receipt and documentation

As soon as a report or complaint is received and contact can be made with the person making the report, the receipt of the complaint or report will be confirmed within seven days. Every complaint received is taken seriously, documented internally and processed accordingly.

3.2 Preliminary examination

The first step is a preliminary review. This is carried out by Group Compliance - if necessary with the support of Group Investigations - and aims to check whether there are already sufficient indications of a human rights or environmental risk or whether a human rights or environmental violation has occurred. If it is possible to contact the whistleblower, the complaint is discussed with the whistleblower and, if necessary, further information is requested to further verify the facts. If appropriate or necessary, suitable preventive and remedial measures are already examined and implemented as part of the preliminary review against the background of risk minimization.

3.3 Initiation of an investigation and principles of investigation

If, following the preliminary review, there are sufficient indications of a human rights or environmental risk or a human rights or environmental violation, an investigation is initiated. The Group guideline Code of Conduct-Breaches and Investigations stipulates that all investigations are carried out strictly in accordance with the following general principles: Confidentiality, objectivity, independence, avoidance of conflicts of interest and consistency. All information is treated confidentially. Due to the sensitivity of personal information, information and evidence obtained in the course of internal investigations will be treated confidentially and according to the need-to-know principle. Any information and other evidence collected and stored in connection with an investigation will be kept confidential and secure. All internal investigations are conducted independently of instructions, objectively, neutrally and on the basis of the presumption of innocence. As part of the investigation, both incriminating and exonerating facts are carefully examined.

3.4 Implementation of appropriate and effective preventive and remedial measures

Bilfinger follows the zero tolerance principle, which means that reported information is followed up without exception, proven misconduct is sanctioned - depending on the outcome of the investigation - and appropriate and effective preventive and remedial measures are implemented. If a violation has been committed by a supplier, such measures may include development measures or, if remediation and development are not effective, may lead to termination of the supplier relationship. The complaints procedure will be discontinued if the investigation and careful clarification of the facts of the case do not reveal any human rights or environmental risk or any corresponding compliance violation of applicable law, the Bilfinger Code of Conduct, internal Group guidelines or the Bilfinger Declaration of Principles on Respect for Human Rights.

If legally permissible and if it is possible to contact the whistleblower, the whistleblower will be informed of the potentially implemented preventive and remedial measures within three months.

3.5 Prohibition of discrimination

Any form of reprisal, discrimination or other retaliation against a person who has reported or is reporting a complaint in good faith is prohibited and will result in an internal investigation and disciplinary or other appropriate action against the person taking the retaliatory action.

3.6 Duration of the complaints procedure

The investigation of the complaint is a top priority for Bilfinger and will be carried out as quickly as possible. The duration depends crucially on the scope of the clarification of the facts.