

Rules of procedure

for the complaint process

in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains

for Drees & Sommer SE

Contents

Präambel -----	3
Section 1 Scope of the complaint process -----	3
Section 2 Establishing the complaint process; contact persons -----	3
Section 3 Complaint format -----	4
Section 4 No procedural costs -----	4
Section 5 Protection for the submitter -----	4
Section 6 Receiving the complaint -----	4
Section 7 Reviewing responsibility -----	4
Section 8 Investigating the matter -----	5
Section 9 Documentation -----	5
Section 10 Rejecting the complaint and appeals -----	5
Section 11 Corrective measures and compensation -----	6
Section 12 Follow-up measures and conclusion -----	6

Preamble

These rules of procedure establish the process and internal structures for processing and handling tips and complaints in accordance with Sec. 8 of the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz) (hereinafter referred to as the: “LkSG”).

Section 1 Scope of the complaint process

- (1) The complaint process serves, on the one hand, to identify potential human rights or environmental risks in accordance with Sec. 2 LkSG early on, and on the other hand to take appropriate measures in case of an imminent or actual violation of human rights or environmental obligations.
- (2) Complaints include tips from individuals regarding risks related to human rights and the environment, as well as violations of human rights or environmental obligations that impact Drees & Sommer SE or one of its subsidiaries or holding companies, or their suppliers. Such complaints can also be submitted by representatives of directly affected individuals.
- (3) The terms “tip” and “complaint” used here are not identical. A complaint exists only if the tip relates to human rights and environmental risks, as well as violations of human rights or environmental obligations.

Section 2 Establishing the complaint process; contact persons

- (1) A complaint process was established at Drees & Sommer SE on 1 January 2023.
- (2) The contact persons for the complaints office are unbiased, independent, and not subject to instruction by any other office. They are provided with sufficient time and material resources to process complaints (including for continued training). The contact persons are obligated to maintain secrecy. The contact persons must undergo regular continued training.

Section 3 Complaint format

- (1) At Drees & Sommer SE, the complaints office is established and operated by the human rights officer and the complaint channel via the following external ombudspersons:

Baker Tilly Rechtsanwaltsgesellschaft mbH
Phone: +49 89 55066 536
Email: DresO-Ombudsservice [a] bakertilly.de

- Attorney Felix Weidenbach, Nymphenburger Straße 3b, 80335 Munich
M: +49 (0)151 15049304, Email: felix.weidenbach@bakertilly.de
- Attorney Dr. Stefan Meßmer, Calwer Straße 7, 70173 Stuttgart
M: +49 (0)151 14553061, Email: stefan.messmer@bakertilly.de
- Attorney (specialist in labour law), Christine Ostwald, Nymphenburger Straße 3b, 80335 Munich
M: +49 (0)172 8461843, Email: christine.ostwald@bakertilly.de

The complaint can be submitted using the contact information above, at the discretion of the submitter, either in person during regular office hours (Mo-Fr, 8:00 AM - 6:00 PM) or at any time by phone, email, or regular mail.

- (2) Communication with the submitter can be either in German or English, at the discretion of the individual submitting the complaint.

Section 4 No procedural costs

The procedure is free of charge for the individual submitting the complaint.

Section 5 Protection for the submitter

The submitter is guaranteed that their identity will be kept confidential and that they will be protected effectively against discrimination or punishment. The ombudspersons will not disclose the identity of the individual submitting the complaint without their express prior consent.

Section 6 Receiving the complaint

- (1) The complaints office receives the complaint and documents its receipt.
- (2) Receipt of the complaint will be documented within a maximum of seven days. The individual submitting the complaint will be informed of the next steps, the timeline, the fact that their identity will be kept confidential, and the fact that they are protected against discrimination or punishment.

Section 7 Reviewing responsibility

- (1) First, a review is conducted to determine if the tip or complaint fall within the responsibility of the complaints office. The review of responsibility should not exceed 10 business days.
- (2) If the matter concerns a tip that is within the responsibility of another office, then the person must be referred to the responsible office. The person themselves is responsible for contacting the responsible office.

Section 8 Investigating the matter

- (1) The contact person discusses the matter with the individual submitting the complaint. They must work to foster trust in the process and always ensure communication is respectful and sensitive.
- (2) Financial resources and time are provided to clarify the matter in full. All individuals involved are given the opportunity to provide their positions, within a reasonable deadline.

The following should be determined:

- a. Validity of the complaint
 - b. Extent of the breach of duty
 - c. Responsibilities
 - d. Affected persons
 - e. Damages
 - f. Potential consequences
- (3) It is important to maintain continuous contact with the person who submitted the complaint to inform them of the status of the investigation.
 - (4) The person who submitted the complaint should receive a report on the matter within three months.

Section 9 Documentation

The decision regarding the complaint must be recorded in writing and filed in a suitable system; the ombudsperson must ensure that the identity of the person who submitted the complaint is kept confidential.

Section 10 Rejecting the complaint and appeals

- (1) If the complaint is denied, the person who submitted the complaint must be informed promptly. They will receive a written summary of the investigation and the reasons for denial.
- (2) The person who submitted the complaint can appeal the denial of the complaint. The appeal must be submitted to the human rights officer in writing.
- (3) If the appeal is granted, the process will continue in accordance with Section 11 et seqq.

Section 11 Corrective measures and compensation

- (1) In cases where the complaint is found to be justified, corrective measures (cf. Sec. 7 LkSG) will be developed.
- (2) If damages have already occurred, compensation will be provided if necessary. The process must ensure that the compensation addresses the needs of the person submitting the complaint and complies with international human rights and environmental standards. The circumstances of the

individual case must be taken into consideration when evaluating the type of compensation. Compensation may include, for instance, an apology, the assurance that the situation will not happen again, a review/adjustment of operating processes, material and/or monetary compensation, or a public acknowledgement of guilt.

(3) Both the corrective measures and compensation will then be implemented and tracked.

Section 12 Follow-up measures and conclusion

(1) A review will be conducted as to whether further follow-up measures are necessary beyond the individual case. Examples of follow-up measures can include:

- a. Completing an internal review,
- b. Disciplinary measures against affected employees,
- c. Securing documents/IT, blocking access,
- d. Fulfilling any informational or reporting obligations, for instance to shareholders, insurance companies, agencies,
- e. Involving the public prosecutor through making a report or visit, if there is an initial suspicion,
- f. Holding clarifying training sessions/including specific examples in training documents,
- g. Adjusting compliance guidelines,
- h. Clarifying communication to the workforce.

(2) Any necessary preventative measures must be taken.

(3) The complaints office will archive its documentation on compliance with due diligence obligations for 7 years, unless other statutory regulations require a longer term.