

Code of Procedure for the Complaints Procedure under Section 8 Supply Chain Due Diligence Act

of BEW Berliner Energie und Wärme AG

1 Purpose

The Supply Chain Due Diligence Act ("*LkSG*") came into force on 1 January 2023. As a company based in Germany and employing more than 1,000 employees there, BEW Berliner Energie und Wärme AG has been subject to this law since 1 January 2024.

The Company operates an internal complaints procedure in accordance with Section 8 LkSG, among other things as an early warning system. It enables individuals to report human rights and environment related risks as well as violations of human rights or environmental obligations which have arisen as a result of the Company's business operations in its own business or the business of one of its suppliers. If risks are identified as a result of the procedure, remedial and preventive measures will be taken.

The law refers to the complaint also as a lead or report ("*Hinweis*") and to the complainant as a whistleblower ("*Hinweisgeber*"). The present Code of Procedure uses the terms complaint and complainant.

2 Scope of application

The complaints procedure is open to anyone, regardless of whether they are an individual, a legal entity, or an association of persons without legal capacity. The most important target groups of the complaints procedure comprise people who are potentially affected by human rights or environmental violations in the Company's own business and in the supply chain, including in particular the Company's own employees, employees of direct and indirect suppliers, or residents living near the respective sites.

For the sake of clarity, however, it is noted that persons who are not directly affected and who are not themselves affected by risks or infringements also have the opportunity to submit reports of risks and breaches of duty.

The complaints procedure can be used for all human rights and environment related risks or breaches of duty covered by Section 2 (2) - (4) LkSG as amended.

3 Information on accessibility

The complaints procedure can be accessed via the following reporting channels:

An online tool for recording the complaint is available on the Internet at the address

[Meldestelle für BEW Berliner Energie und Wärme AG](#) (BEW reporting desk)

and can be accessed around the clock. Telecommunication costs may be due for use of the Internet by the complainant.

4 Process of the complaints procedure

(1) The complaints procedure is initiated by a person or their representative lodging a complaint via a reporting channel (see Section 3).

(2) The complainants will get an acknowledgement of receipt immediately upon receipt of their complaint, usually on the day of receipt.

(3) The employees entrusted with performing the complaints procedure will first check the plausibility of the facts communicated when the complaint was lodged.

If such check - assuming the reported facts are true - shows that the facts fail to give rise to any risk or breach of duty within the meaning of Section 2 (2) - (4) LkSG, the complaint will be turned down. Such a negative decision will be communicated in conjunction with a statement of reasons and shared with the complainant in text form.

(4) The employees entrusted with performing the complaints procedure will, if necessary, take appropriate measures to further elucidate the facts of the case and discuss them promptly with the person making the complaint, provided contact details have been left. The complaints procedure is to be carried out expeditiously and without significant interruptions. In simple cases, the discussion is to be carried out within one month of receipt of the complaint. In intricate cases where the elucidation of the facts takes more time, the complainant will receive an interim notification of the expected further duration of the elucidation of the facts no later than one month after receipt of the complaint. If possible, the discussion is to take place in verbal form (e.g. in a video conference).

(5) If, following elucidation of the facts and discussion, the employees entrusted with performing the complaints procedure are convinced that there is indeed no risk or breach of duty within the meaning of Section 2 (2) - (4) LkSG, they will reject the complaint as unfounded. Such a negative decision will be communicated in conjunction with a statement of reasons and shared with the complainant in text form.

(6) If, following elucidation of the facts and discussion, the employees entrusted with performing the complaints procedure are convinced that there is indeed a risk or breach of duty within the meaning of Section 2 (2) - (4) LkSG, they will initiate the processes for taking follow-up action (preventive and/or remedial measures) as provided for in Sections 6 and 7 or Section 9 (3) LkSG. The complainant will be informed by the employees entrusted with performing the complaint procedure about progress of the follow-up measures taken by the Company.

(7) The complainant is entitled to request information on the current status of the complaint procedure.

5 Amicable dispute resolution

The employees entrusted with performing the complaints procedure may offer an amicable dispute resolution procedure (e.g. by conclusion of a settlement or involvement of a mediator) at any stage of the complaints procedure.

6 The persons entrusted with performing the procedure

The persons entrusted by BEW Berliner Energie und Wärme AG with performing the complaints procedure are

- a. the LkSG officer of BEW Berliner Energie und Wärme AG,
- b. the supporting employees.

These are employees of BEW Berliner Energie und Wärme AG. The LkSG officer appoints a person responsible for processing a specific complaint. The persons are appropriately trained and have sufficient time allotted to be able to assess the situation and process the procedure.

When selecting these persons, BEW Berliner Energie und Wärme AG paid particular attention to their having a personality structure that guarantees their impartiality. Their impartiality is additionally safeguarded by internal guidelines according to which they must be neither directly nor indirectly influenced in the performance of their duties. The persons are not bound by instructions with regard to processing of the complaints assigned to them. In particular, their employment contracts and internal guidelines ensure that they cannot be instructed to refrain from following up on a complaint, or to finish a case in a certain way. It is also guaranteed that they will not suffer any disadvantages of any kind as a result of handling complaints. The duty of secrecy to which the persons are already subject according to Section 8 (3) sentence 2 LkSG, is additionally ensured through a clause in the employment contract.

7 Protection of the complainant

The complaints procedure is organised in such a way that the confidentiality of the complainant's identity is protected:

- The person lodging the complaint may do so anonymously or using the hand of a person or association authorised by them.
- The persons entrusted with performing the complaints procedure are obliged to maintain confidentiality.
- If other persons and departments as well as the supplier must be involved to elucidate the facts or to take follow-up **measures** (need-to-know principle), and the facts communicated in the complaint are shared, the identity of the person making the complaint will be protected by use of a pseudonym.
- The current data protection regulations are complied with.

In analogous application of Section 9 (3) of the Whistleblower Protection Act, information about the identity of the person making the complaint or about other circumstances that allow conclusions to be drawn about the identity of this person are allowed to be passed on if

1. such disclosure is required to enable follow-up measures, and
2. the whistleblower previously consented to such disclosure.

Consent must be given separately and in text form for each individual disclosure of identity information. The provision of Section 26 (2) of the Federal Data Protection Act remains unaffected.

The complaints procedure ensures effective protection against discrimination or punishment (reprisals) over and above the above-mentioned measures, in particular by way of internal guidelines prohibiting that complainants are subjected to reprisals. According to these guidelines, job transfers, written cautions and dismissals in particular, or other disciplinary downgrading or other disbenefits due to the complaint, are impermissible in respect of complainants employed by BEW Berliner Energie und Wärme AG.

Where complainants employed by a direct supplier are affected, the Company will endeavour to make appropriate contractual arrangements.

However, all complainants are obliged to only disclose risks and breaches of duty that they believe to be true to the best of their knowledge and belief. Knowingly providing false or misleading information may result in disciplinary measures, disclosure of the complainant's identity or even civil or criminal prosecution.

8 Review of the complaints procedure's effectiveness

The effectiveness of the complaints procedure is reviewed by BEW Berliner Energie und Wärme AG at least once a year in accordance with Section 8 (5) LkSG at the time of preparation of the report pursuant to Section 10 LkSG and on an ad hoc basis.

In particular, comments from complainants on their satisfaction with the procedure and suggestions for improving the complaints procedure, especially from the target groups, will be taken into account.

9 Documentation and reporting obligations

As part of the documentation obligation pursuant to Section 10 LkSG, complaints received and the status of their processing are continuously documented.

The documentation of a complaints procedure is retained for ten years. The retention period begins at the end of the calendar year in which the last entry is made in the documentation of a complaints procedure.

BEW Berliner Energie und Wärme AG's annual report on fulfilment of its due diligence obligations under Section 10 LkSG will set out the measures taken in response to a complaint.