

Rules of procedure for human rights and environmental reports

Supply Chain Due Diligence Act (LkSG)

I. Goal

In a closely networked economy, companies have a responsibility to respect and protect human rights in their own business operations and along their supply chains. Wayss & Freytag Ingenieurbau AG (hereinafter referred to as "WF") is also committed to ensuring that there are no human rights violations in its own business area, that of its suppliers and that of its business partners (hereinafter referred to as "suppliers") and to working towards improving the respective circumstances in the event of recognised human rights violations. In doing so, we fulfil an important social responsibility.

The establishment of a complaints procedure not only results from this requirement, but is also a key requirement of the German Supply Chain Due Diligence Act (hereinafter referred to as "LkSG"). It serves the purpose of gaining knowledge of risks and violations of human rights and certain environmental aspects as early as possible in order to be able to take effective preventive and remedial measures and avert potential harm to those affected, our employees and society. The knowledge gained from the complaints procedure is also another important source of information for improving our risk management process.

II. Object

These Rules of Procedure apply to reports or complaints (hereinafter referred to as "reports") relating to human rights and certain environmental risks or violations at WF and along the supply chain within the meaning of the LkSG. The LkSG lists the international conventions for the protection of human rights and defines human rights risks. Specifically, it addresses the following human rights requirements in particular:

- the ban on child labour
- protection from slavery and forced labour
- disregard for occupational health and safety and work-related health hazards
- disregard for freedom of association, freedom of unionisation and the right to collective bargaining
- violation of the prohibition of unequal treatment in employment, violation of the prohibition of withholding an appropriate wage
- the destruction of the natural basis of life through environmental pollution
- the unlawful violation of land rights
- violation of the prohibition on hiring or using private/public security forces that may lead to impairment due to lack of instruction or control

Environmental risks arise in particular in connection with the

- improper emission of mercury,
- persistent organic pollutants (POPs) and
- hazardous waste.
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III. Contact us

1.1 Authorisation

Any natural or legal person (internal or external) can provide information on human rights or certain environmental risks or violations that occur at WF or along the supply chain within the meaning of the LkSG.

1.2 Reporting channels

The following channels can be used to submit information:

- You can access our reporting platform via the Internet at <https://wf-ib.rexx-systems.com/whistleblowing/>.
- Our Compliance department can be reached by telephone on +49 69 7929 416
- By e-mail: compliance@wf-ib.de

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- Information can also be submitted by post to the following address:
Wayss & Freytag Ingenieurbau AG
Compliance Department
Eschborner Landstraße 130-132
60489 Frankfurt am Main

1.3 Anonymous tips

For all reporting channels, it is possible to report suspected cases anonymously. It is not necessary to provide personal data (e.g. contact details) for this purpose. Protected and direct communication with WF employees is possible, particularly in the case of (anonymous) submission via the online reporting platform. For this purpose, the whistleblower can set up a protected account when using the platform, which should be checked regularly by the whistleblower.

1.4 Complaints procedure free of charge

The whistleblower can make use of the complaints procedure free of charge. However, WF will not assume any costs incurred by the whistleblower in connection with the use of the complaints procedure (internet, telephone, etc.) or beyond (travelling expenses or costs for legal advice).

IV. Confidentiality of the identity of the whistleblower

All information is processed in accordance with the principle of confidentiality. This applies in particular to personal data. The identity of the person providing the information is protected and only used internally to the extent necessary. However, we are required to comply with legal obligations to provide information to authorities and legal exceptions to the confidentiality requirement.

V. Protection from discrimination or punishment

To the extent possible, WF shall protect the whistleblower from discrimination and reprisals that could arise as a result of a report. This means in particular that WF will not tolerate discrimination, intimidation or other unfavourable measures against the whistleblower. The protection against discrimination or punishment on the basis of a report applies to all whistleblowers who have reported suspected or actual LkSG-relevant misconduct in good faith. Knowingly making a false report about an LkSG violation with the aim of deliberately and untruthfully accusing another person may constitute a violation of the law (including criminal consequences) and may be prosecuted accordingly by WF or state authorities.

VI. Course of the procedure

If a notification is received via the above-mentioned reporting channels, its receipt is documented internally.

1.5 Acknowledgement of receipt

WF shall confirm receipt of the notification to the whistleblower within seven days. Depending on the communication channel chosen by the whistleblower, this can be done in writing, by e-mail or electronically via the reporting platform.

The Compliance department accepts information received via the above-mentioned channels.

1.6 Examination of the tip and clarification of the facts

The employees processing the report check the facts reported. The first step is to check the plausibility of the report. This involves analysing whether there are sufficient indications based on the information provided that the legal positions mentioned under II may be or have been violated. If an examination is not possible due to a lack of sufficient information, the employees will contact the whistleblower to request further information.

If neither sufficient fact-based information is available nor contact can be made, the case will have to be closed.

If the report contains sufficient information on the facts of the case, the employees discuss the facts of the case with the person making the report and examine them in detail. The greatest possible transparency towards the

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whistleblower is sought when processing the report. However, conflicting legally protected interests of other persons and companies must also be taken into account. These include, in particular, data protection requirements or other confidentiality obligations in the case of investigations or enquiries against a person. If necessary, the employees determine which further investigations are to be carried out.

They also ensure that investigative measures comply with the principle of proportionality, i.e. that they are suitable, necessary and appropriate to fulfil the purpose of the investigation. Investigations are conducted objectively and in compliance with the presumption of innocence.

1.7 Possible results

If the investigation confirms human rights or certain environmental risks or violations at WF or at suppliers, appropriate follow-up measures (preventive and remedial measures) will be initiated. In certain cases, the measures may include WF separating itself from employees who have contributed to the human rights or certain environmental risks or violations or (if necessary temporarily) terminating the business relationship with direct suppliers or other business partners.

The procedure described here is discontinued if, after clarification of the facts, discussion and investigation, it is established with sufficient certainty that there are no human rights or environmental risks or violations.

The whistleblower will be informed of the reasons for hiring within a reasonable period of time. This feedback should generally be provided within three months of confirmation of receipt of the tip-off. However, conflicting legally protected interests of other persons and companies will also be taken into account when providing feedback.

1.8 Duration

WF always gives priority to reports and endeavours to complete processing promptly. However, the processing time is very case-dependent and can take anywhere from a few days to several months, depending on the complexity of the case.

VII. Data protection

Information is processed in accordance with the applicable data protection regulations. Only the personal or personally identifiable data required to process the notification procedure will be processed and stored. After completion of the procedure and existing retention periods, the personal data will be anonymised or deleted.

VIII. Protection of trade and business secrets

WF's obligation to maintain business and trade secrets remains unaffected. Therefore, information that is subject to this confidentiality will not be passed on to third parties.

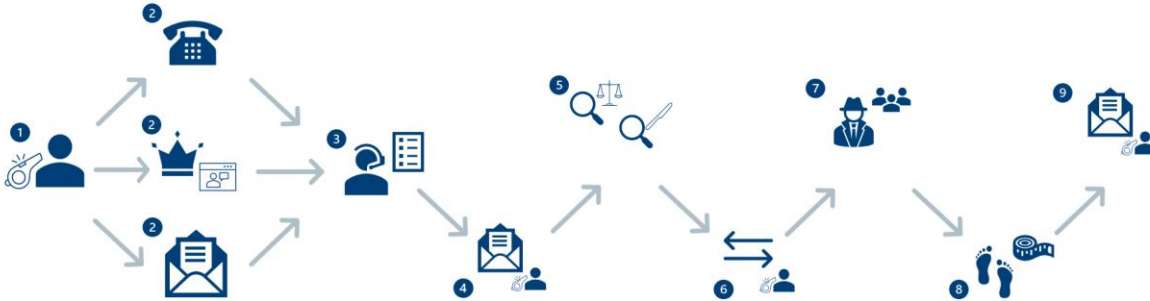
IX. Further participation rights

Insofar as employee representatives have participation rights during the investigation of reports, the necessary bodies are involved in this respect.

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X. Process Editing Note



- 1. Whistleblower
- 2. Potential reporting channels
- 3. Documentation
- 4. Confirmation of receiving the notification within 7 days
- 5. Scope and validity check
- 6. Contact the whistleblower for further information if necessary
- 7. Follow-up research
- 8. Determination of follow-up/remedial measures
- 9. Feedback to whistleblower