



**BILFINGER**

# The Bilfinger Statement of Principles on Human Rights

## Content

About this declaration.....	3
The Bilfinger business model – How we work with integrity .....	4
The Bilfinger core principles on human rights .....	5
Our human rights related and environment related expectations placed on all employees and suppliers in the supply chain .....	6
Against Forced Labor.....	6
Against Child Labor.....	6
Respect and non-discrimination.....	6
Health & Safety .....	6
Employee rights – Working Hours, Wages & Benefits for Employees .....	6
Freedom of association.....	7
Protection of the environment .....	7
Grievance.....	8
Bilfinger’s analysis of its potential human rights and environment related risk exposures.....	8
Process description of the implementation of the supply chain due diligence obligations .....	9
Risk Management & Human Rights Officer .....	9
Governance .....	10

## The Bilfinger Statement of Principles on Human Rights

Prevent .....	11
Compliance Review Board .....	11
Bilfinger Risk Committee .....	11
SustainNet .....	11
Safety Council.....	11
Appropriate procurement strategies and purchasing practices .....	12
Integrity due diligence procedure for highly exposed suppliers .....	13
Human rights related and environment related expectations when selecting a supplier .....	13
Trainings .....	14
Detect .....	14
Bilfinger Confidential Reporting Line.....	14
Independent Allegation Management Committee .....	16
HSEQ Management & Supplier Audits .....	16
Actions towards indirect suppliers.....	16
Effectiveness review of preventive measures .....	16
Respond.....	16
Disciplinary Committee .....	17
Remedial measures.....	17
Procedure for non-severe cases.....	17
Documentation and reporting .....	17
Continuously improve .....	18

## The Bilfinger Statement of Principles on Human Rights

### About this declaration

This Statement of Principles on Human Rights serves as a governance document covering the Bilfinger human rights related and environment related principles placed on our employees and suppliers in the supply chain using the following measures:

- the definition, based on the risk analysis, of the human rights related and environment related expectations placed by Bilfinger on its employees and suppliers in the supply chain,
- Bilfinger's priority human rights related and environment related risks identified on the basis of the risk analysis, and
- the description of the procedure by which Bilfinger fulfils its obligations with regard to: (i) establishing a human rights and environment related risk management system, (ii) performing regular risk analyses, (iii) establishing preventive measures in Bilfinger's own area of business and vis-à-vis direct suppliers, (iv) taking remedial actions, (v) establishing a complaints procedure, (vi) implementing due diligence obligations with regard to risks at indirect suppliers, and (vii) documenting and reporting.

Measures outlined in the Statement of Principles on Human Rights are to be followed by every Bilfinger employee and must be adopted, implemented and carried out in all business processes of the Bilfinger Group.

The Executive Board of Bilfinger SE



---

Dr. Thomas Schulz,  
Chief Executive Officer /  
Chairman of the Executive Board



---

Matti Jäkel,  
Chief Financial Officer /  
Member of the Executive Board

## The Bilfinger business model – How we work with integrity

Bilfinger Group (also referred to as “Bilfinger“, “company” or “Group” herein and always referring to all entities forming Bilfinger Group) is an internationally active industrial services provider with Bilfinger SE being its ultimate parent company. Our services help to enhance the efficiency of plants in the processing industry, to secure high availability and to reduce maintenance costs. In this context, the organization of customers’ sustainable production processes is becoming increasingly important. The portfolio covers the entire value chain from consulting, engineering, manufacturing, construction, maintenance, and plant expansion to turnarounds, and also includes construction and digital networking of components. Bilfinger delivers its services in the Segments Engineering & Maintenance Europe, Engineering & Maintenance International as well as Technologies. Bilfinger is active in the core regions Europe, North America and the Middle East. Process industry customers primarily come from the sectors chemicals & petrochem, energy, oil & gas, and pharma & biopharma.

The basis of all our activities with regard to acting with integrity is our Code of Conduct. It was approved by the management and is publicly available on our website in both German and English. 18 different language versions are available for internal Group-wide use. The Code of Conduct defines the principles and values of how we work with both our employees as well as external persons and organizations and applies throughout the Group to all business conduct and activities of our managers and employees – regardless of where they work and what job they do.

Together with this Statement of Principles on Human Rights, both documents frame our responsibility to society and the environment and outline our commitment to protect human rights.

We do not tolerate violations of our Code of Conduct or the Statement of Principles on Human Rights. In case a violation is suspected or occurs, employees are encouraged to report such violation immediately. In order to receive and investigate possible violations, Bilfinger has established a department within Corporate Internal Audit and Investigations, namely the Investigations department under the leadership of the Head of Investigation & Remediation. The department focuses on conducting confidential and objective investigations of group-relevant allegations and is thus a central element of the Bilfinger Compliance Management System (CMS) and the "zero tolerance" principle against compliance violations. Whistleblowers can submit a report of a potential violation, if desired, anonymously. The whistleblower is thereby protected from retaliation at all times. Every allegation reported is taken seriously and, after initial evaluation and classification as non-severe or severe, if applicable, investigated.

If the allegation is substantiated or measures are deemed necessary, regardless of the outcome of the investigation, appropriate remediation measures will be decided upon and tracked. Such measures may include disciplinary actions, process adjustments and/or

## The Bilfinger Statement of Principles on Human Rights

additional trainings. In case the violation has been committed by a supplier, such measures may include development measures or, in case remediation and development may not be effective, result in termination of the supplier relationship. On a quarterly basis, cases and remediation measures are reported in various reports.

All notes of potential violations of human rights are registered.

### The Bilfinger core principles on human rights

According to the Universal Declaration of Human Rights (1948), human rights are universal rights afforded to each person in “recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family”. Human rights are defined as the “foundation of freedom, justice, and peace in the world”.

Bilfinger is a people company, therefore the well-being of all our employees, of employees of our direct and indirect suppliers in the Bilfinger supply chain, as well as those of our business partners and customers is our top priority and constitutes our main risk exposure.

Guided by our values and beliefs and in accordance with internationally recognized standards of conduct, we do not compromise on human rights, i.e., we are consistent with the United Nations Universal Declaration of Human Rights and the United Nations Global Compact Initiative wherever we operate. As human rights can be affected by environmental damage, Bilfinger clearly commits to responsibility for protecting the environment.

**Bilfinger therefore expects its employees and its suppliers in the supply chain to fully commit to the following core principles:**

- Every human being has the right to be treated with dignity, fairness and respect.
- We uphold the fundamental freedoms and human rights of our employees, business partners and the communities in which we live and work.
- We do not tolerate any form of discrimination, harassment or physical assault, or any form of child, forced or compulsory labor.
- We create an environment that supports diversity and inclusion, monitor and uphold human rights across the value chains.
- We protect the environment through sustainable economic activities.
- We never compromise on integrity, nor on human rights, nor on health and safety.

## **The Bilfinger Statement of Principles on Human Rights**

### **Our human rights related and environment related expectations placed on all employees and suppliers in the supply chain**

Bilfinger expects all employees and suppliers in the supply chain to take his or her responsibility and to follow each of the below values and measures:

#### **Against Forced Labor**

- No use nor contribution to slavery, servitude, forced or compulsory labor and human trafficking.

#### **Against Child Labor**

- No employment of workers under the age of 15.
- Following ILO Convention 182 for hazardous work, employ no workers under the age of 18.

#### **Respect and non-discrimination**

- Promotion of equal opportunities and treatment of employees, irrespective of origin, religion, marital status, skills as well as personality and education, skin color, race, nationality, ethnicity, political affiliation, social background, disabilities, sexual identity and orientation, marital status, or age.
- No tolerance of treatment of individuals such as mental cruelty, sexual harassment or discrimination using gestures, language and physical contact, which is sexual, coercive, threatening, abusive or exploitative.

#### **Health & Safety**

- Provide safe working conditions.
- Provide training about health & safety issues.
- Facilitate audits, and provide documentation as part of an occupational health & safety management system.

#### **Employee rights – Working Hours, Wages & Benefits for Employees**

- We consider observing employee rights an important aspect of human rights. This is based in particular on our commitment to Principles 3 to 6 of the UN Global

## **The Bilfinger Statement of Principles on Human Rights**

Compact initiative, which applies throughout the Group. They relate to employees' rights to freedom of association and collective bargaining, the elimination of all forms of forced labor and child labor, and the elimination of discrimination in respect of employment and occupation. The rights of employees to freedom of association and collective bargaining find expression – depending on local law – in particular in the company's or trade union's employee representative bodies. Such bodies work to safeguard employee rights, including, but not limited to, by way of the use of collective agreements. Bilfinger management maintains a regular and constructive dialog with these employee representative bodies.

- Act in accordance with working-hours regulations globally.
- Act in accordance with all wage and compensation laws globally, i.e., fair pay of wages for labor.
- Act in accordance with applicable legal requirements, especially with regard to minimum wages, also in cross-border personnel deployment.

### **Freedom of association**

- The rights of employees to freedom of association and collective bargaining find expression – depending on local law – in particular in the company's or trade union's employees representative bodies. Such bodies work to safeguard employee rights, including, but not limited to, by way of the use of collective agreements. Bilfinger management maintains a regular and constructive dialog with these employee representative bodies.
- Recognize the legal rights of workers to form or join existing trade unions and to engage in collective bargaining.
- No disadvantage or preference of members of employee organizations or trade unions.

### **Protection of the environment**

- Attach particular importance to climate protection and contribute to a reduction in greenhouse gases.
- Strengthen environmentally sustainable economic activities.
- Increase awareness of climate change and the need for accelerated initiation of worldwide initiatives for the energy transition.

## The Bilfinger Statement of Principles on Human Rights

### Grievance

- Provide access to a protected process to report possible violations of the human rights principles.
- Identify and manage risks.
- Mitigate negative impacts.
- Provide a structured response for incidents with structured processes to address these issues.

### Bilfinger's analysis of its potential human rights and environment related risk exposures

As mentioned above, as Bilfinger is a people business, exposures to our employees and those of our suppliers are our main concern. Within our risk analysis, we have identified the following potential exposures, which require our attention in particular:

- Labor and safety standards in workers camps.
- Proper health, safety and environmental management of dangerous work sites including potential contaminations.
- Bullying and harassment of people.
- Cross border manpower sourcing.
- Culturally and religiously diverse working environments which may give rise to conflicts.
- Complex material supply.

Affected and endangered by those risks are in particular Bilfinger's own blue-collar workers as well as leased blue-collar workers and those of cooperation partners and subcontractors.

In Bilfinger's own field of business, the company has a continued focus on high Human Resources, Safety and Compliance standards. This includes *inter alia* expanded trainings on the topic of human rights (diversity; anti-harassment, etc.), sustainability as well as the review and investigation of cases of potential violation of these values.

As part of its risk management, Bilfinger conducts an appropriate risk analysis to identify and monitor human rights and environment related risk exposures in its own field of business and at its direct suppliers. The risk analysis is carried out once a year as well as on an ad hoc basis if a significantly changed or significantly expanded risk situation in the



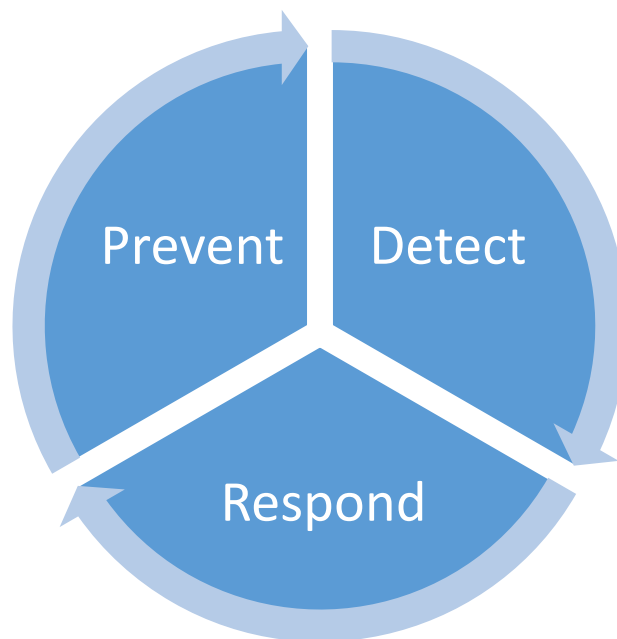
## The Bilfinger Statement of Principles on Human Rights

supply chain occurs, for example, due to the introduction of new products, projects or a new business field.

### Process description of the implementation of the supply chain due diligence obligations

The description of the procedure by which Bilfinger fulfils its obligations is outlined in the following. Bilfinger integrated the measures into its existing CMS. The design of the CMS elements and their operationalization are based on the Bilfinger defined Prevent-Detect-Respond Model (PDR-Model), see diagram below.

Making use of the Prevent-Detect-Respond Model, Bilfinger's CMS covers all areas of the business and pursues the objective of preventing compliance violations by preventive measures, detecting early any type of misconduct and, in the case of confirmed violations, responding quickly and consistently by sanctioning any misconduct.



### Risk Management & Human Rights Officer

Bilfinger pays high attention to the exercise of its human rights and environment related due diligence obligations both in its own areas of business and in its supply chains with the aim to prevent or minimize any human rights or environment related risk exposures and to stop the violation of any human rights related or environment related obligations.

The Bilfinger Supply Chain Due Diligence risk management is not a stand-alone system but rather fully integrated into our comprehensive CMS, which follows a risk-based approach and which includes the elements outlined herein. The implemented measures,

## The Bilfinger Statement of Principles on Human Rights

established committees as well as our extensive governance enable us to identify and minimize human rights and environment related risks and to prevent, end or minimize any human rights or environment related risk exposures and stop any violations if Bilfinger has caused or contributed to these risks or violations within the supply chain. While implementing specific preventive measures, we give due consideration to the interests of our employees, employees within the Bilfinger supply chain and those who may otherwise be directly affected in a protected legal position by the economic activities of Bilfinger or by the economic activities of any stakeholder in our supply chain.

Furthermore, the Executive Board of Bilfinger SE appointed the Chief Human Resources Officer of Bilfinger Group as the Human Rights Officer (HRO), who is responsible for monitoring the compliance of Bilfinger, its employees and suppliers with human rights and environment related due diligence obligations. Due to the large number of obligations associated with the HRO role, the HRO may appoint a Deputy Human Rights Officer (DHRO) to assist him with overseeing and developing the risk management, in particular by:

- The implementation and monitoring of the preventive and remedial measures set out in this Statement of Principles on Human Rights in the relevant business processes and at suppliers.
- The continuous risk analysis for Bilfinger and its supply chain, and
- The documentation and reporting obligations including the report to the Executive Board on a regular basis.

### Governance

For Bilfinger governance comprises - in accordance with the general understanding - the entire system of management and supervision of a company, including its organization, business policy principles and guidelines for the sustainable and lawful creation of value in the interest of shareholders, employees, customers, creditors, and the public. Also incorporated are Bilfinger's internal governance requirements as well as the internal and external control and monitoring mechanisms including the cooperation between the Executive Board and the Supervisory Board of Bilfinger SE.

A comprehensive and transparent governance ensures the responsible, value-oriented and sustainable management and control of the company. It forms the basis for sustainable business success and fosters trust among our shareholders, employees, customers and other business partners as well as the financial markets. Bilfinger considers governance as an all-encompassing topic.

The Executive Board has established specific committees to implement and ensure governance throughout Bilfinger Group. In particular, this includes the Bilfinger Risk Committee, the HSEQ Council, the Compliance Review Board, the Independent Allegation Management Committee, the Disciplinary Committee and the SustaiNet.

## The Bilfinger Statement of Principles on Human Rights

### Prevent

#### Compliance Review Board

The Compliance Review Board (CRB) manages and monitors the organization and implementation of our CMS. It comprises the members of the Executive Board as well as selected Heads of the Corporate Departments of Bilfinger SE and meets quarterly under the chairmanship of the Chief Compliance Officer. The CRB has a central role in ensuring the ongoing effectiveness of our CMS.

#### Bilfinger Risk Committee

The Bilfinger Risk Committee (BRC) meets at the behest of the Executive Board and advises it on issues related to risk assessment. It comprises the Chief Financial Officer (CFO) of Bilfinger SE, the Finance Directors of Bilfinger's Regions / Divisions, and selected Heads of Corporate Departments of Bilfinger SE. The BRC supports the organization of an effective and pragmatic risk management system and the monitoring of general risk developments. The assessment of non-financial risks to society and the environment that could arise from Bilfinger's activities is also carried out as part of the BRC processes. The BRC thus contributes to general process quality as well as to the identification, appropriate treatment and reporting of significant Group risks.

#### SustainNet

Sustainability is a top priority for the Executive Board of Bilfinger SE. Our commitment to clearly anchor human rights in the value chain forms part of our sustainability management. Sustainability management at Group level is coordinated and aligned within the Bilfinger defined SustainNet, the sustainability network of the Bilfinger Group. Members of the SustainNet are heads of selected Corporate Departments of Bilfinger SE whose areas of responsibility relate to sustainability and human rights issues (including Strategy, Compliance, Human Resources & HSEQ, Procurement, Communications, Accounting & Controlling, and Global Development), as well as managing directors of Regional and Divisional management teams. SustainNet meets at least twice a year; in addition, meetings are convened on an ad-hoc and project related basis. In addition to the formal exchange within the sustainability network, the members as well as employees in their functional areas are in regular contact on individual sustainability topics.

#### Safety Council

The Safety Council lies within the responsibility of the Chief Executive Officer (CEO) of Bilfinger SE. It is the investigative and decision-making body for HSEQ related issues at Bilfinger. Members of the Safety Council include the Head of Corporate HR/HSEQ (Chair), the CEO, the Heads of the Segments of Bilfinger Group and the Executive Presidents of the individual Regions / Divisions. The Safety Council meets on a regular basis and is responsible, for example, for the Group minimum HSEQ requirements and

## The Bilfinger Statement of Principles on Human Rights

determines the annual HSEQ targets and initiatives for the Group and discusses emerging HSEQ topics. The Safety Council thus makes a significant contribution to the implementation of the HSEQ objectives of the Group.

### Appropriate procurement strategies and purchasing practices

Our suppliers play a vital role in securing human rights throughout our supply chain. This also applies to us as part of our customers' supply chain.

With our established CMS, we have an effective tool to meet the requirements to secure human rights and environmental protection throughout our supply chain as we rely on suppliers and subcontractors for the delivery of our services.

In our systems and tools landscape we have procedures in place for potential supplier onboarding, development and supplier phase out. Bilfinger's Supplier Relationship Management (SRM) comprises the strategic planning and central control of the company's relationships with its suppliers.

We pursue a Group-wide supplier management system – HANDLE Procurement Suppliers – with the Corporate Procurement Department maintaining responsibility for its definition, organization, development and monitoring. This system is set forth in detail in our procurement policies and Standard Operating Procedures (SOPs) and is binding for all members of the Group. One of the objectives of this Group-wide regulation is to ensure that compliance rules – including the observance of human rights – are followed.

Potential suppliers already need to give input on their human rights and environmental policies at the early stage of their pre-qualification and are required to accept our supplier code of conduct in order to qualify for any business with Bilfinger. This enables us to build a supply chain with a clear commitment to human rights and environmental protection.

Bilfinger commissioned an independent agency to obtain a self-disclosure from selected suppliers including human rights aspects. The selection of these suppliers is carried out on the basis of a risk-based approach.

Existing suppliers and subcontractors are evaluated on a regular basis, measurements for improvements can be suggested or taken. These evaluations are carried out either internally or by an external partner based on a risk-based approach.

Furthermore, we conduct a sanctions list check on all contractual partners that is, *inter alia*, designed to ensure that we do not enter into any business relationships with third parties that have been sanctioned on the basis of human rights violations. Screening then continues at regular intervals until the contractual relationship expires or gets terminated.

In case of a violation of the Bilfinger human rights and environment related expectations towards our suppliers, the supplier can be blocked on a Group-wide basis and gets listed on the Bilfinger defined Bilfinger Critical Accounts List. If any such violation occurs, our employees are obliged to report it. A Group policy defines the process of barring suppliers

## The Bilfinger Statement of Principles on Human Rights

and thus ensures a uniform Group-wide policy. The Corporate Procurement Department of Bilfinger SE informs all companies of the Bilfinger Group ad hoc regarding new blocks and also provides a list of all current blocks at least once a month.

Ultimately, in case measurements are not successful or if something arises ad hoc, suppliers can be phased out. In critical cases like human rights violations, suppliers can be blacklisted immediately.

### Integrity due diligence procedure for highly exposed suppliers

As part of our CMS, we continuously review the integrity of our suppliers including their compliance with human rights. The Bilfinger defined Third Party Due Diligence (TPDD) process provides for a comprehensive process to evaluate and monitor business partners acting on behalf of Bilfinger or which deliver services that come along with higher risks (defined as “highly exposed third parties”).

The TPDD process is built on the analysis of Bilfinger specific internal as well as market related factors. Therefore, it is not only an individual but also a business related approach, which allows for an appropriate analysis in accordance with legislative requirements, standards and regulations. Bilfinger demands high integrity standards from its suppliers. Our TPDD process focuses on the areas of corruption, antitrust and human rights.

The TPDD process enables us to identify suppliers that share our values and act in accordance applicable laws and regulations. Due to the established due diligence procedures and continuous monitoring concept we are furthermore able to identify risks and shortcomings and issue preventive and remedial actions where necessary.

### Human rights related and environment related expectations when selecting a supplier

A Bilfinger defined “Vendor Declaration” forms our supplier code of conduct, which is publicly available on our website. We set out the clear expectations towards our suppliers to respect human rights and the environment. Our guidelines require that this Vendor Declaration forms a fundamental component of any supplier contract. Our supplier code of conduct also requires our suppliers to require their own suppliers to comply with internationally accepted principles and standards on human rights and environmental protection.

In addition to the Vendor Declaration, Bilfinger has Contract Minimum Requirements and Compliance Standard Clauses. With those terms, we make sure that Bilfinger gets contractual assurances from a direct supplier that it will comply with our human rights and environment related expectations and appropriately address them along its own supply chain. For suppliers associated with higher risks, additional audits rights are included as appropriate contractual control mechanisms, to ensure we can verify compliance with the human rights expectations at our direct supplier.

## The Bilfinger Statement of Principles on Human Rights

### Trainings

Bilfinger conducts trainings for its own employees on a regular basis and, occasionally, if indicated upon a risk analysis, also for suppliers. Such trainings cover Code of Conduct and human rights related topics, including diversity, anti-bullying and harassment. Specific trainings are provided to Bilfinger defined “exposed functions” staff who face a specific risk environment due to their position in the Group. The specific trainings for exposed functions are given face-to-face or online and are tailored to the specific needs of the audience.

### Detect

#### Bilfinger Confidential Reporting Line

Bilfinger maintains a whistleblower system, the Confidential Reporting Line (CRL), for the receipt, documentation and processing of suspicious cases in connection with possible violations of our Code of Conduct, the aforementioned Vendor Declaration, as well as this Statement. It enables persons to report human rights and environment related risks as well as (potential) violations of human rights or environment related obligations.

Bilfinger is committed to create an environment and culture in which all employees are encouraged to speak up and raise any concerns they may have regarding known or suspected violations of the Code of Conduct, the aforementioned Vendor Declaration as well as this Statement. A positive speak-up culture is vital to ensure that we conduct our business with integrity, as it enables us to identify and react to any misconduct.

Our employees as well as external parties can, on a confidential basis and if desired also anonymously, provide information on potential misconduct on the part of Bilfinger employees. Reports can be submitted in writing or by telephone. Rules of the procedure in text form are publicly available on the Bilfinger intranet as well as its internet website. The procedure is set up in a way that it also enables persons to report risks to human rights or environment related risks as well as violations of human rights or environment related obligations that have arisen from the actions of an indirect supplier.

An independent service provider operates the whistleblower system. The CRL operates 24 hours a day, 365 days a year, and supports multiple languages.

The whistleblower can decide whether to set up an electronic postbox. The electronic postbox enables communication between the person raising a concern and the persons assessing or investigating the case in order to confirm receipt of the report, to exchange further details or to clarify facts required for assessment or investigation. The electronic postbox can also be used anonymously. It is technically not possible for Bilfinger or the service provider to draw conclusions on the identity of the whistleblower, unless anonymity is voluntarily given up by the whistleblower. Receipt of any reported information will be confirmed to the whistleblower.

## **The Bilfinger Statement of Principles on Human Rights**

An internal Group policy on investigations provides that all investigations will be conducted strictly in accordance with the following general principles: confidentiality, objectivity, independence, avoiding conflict of interests as well as consistency. The policy additionally sets out criteria for Group-relevant and non-Group-relevant allegations.

All group-relevant allegations reported are recorded and documented in the whistleblower system and are subject to a preliminary assessment by Corporate Compliance and by Corporate Investigations.

Based on the preliminary assessment of the Head of Investigation & Remediation Group-relevant allegations are classified as severe or non-severe according to our internal policy. Any severe cases are handled by the Head of Investigation & Remediation. Any non-severe cases are handled by the Corporate Compliance Department. Allegations that are not Group-relevant, such that Corporate Compliance and/or Corporate Investigations do not have to be involved, have to be handled by the respective responsible local department, in most cases local Human Resources, under the responsibility of the management of the local legal entity.

Sexual harassment, retaliation against a person raising a concern, deliberate misconduct resulting in severe physical injury as well as allegations containing other aspects that may be deemed to cause serious concerns with regard to potential human rights violations are considered Group-relevant allegations. Additionally, any form of bullying, mobbing and discrimination in which the accused is part of a management level triggers a Group-relevant case.

For severe cases, the Head of Investigation & Remediation shall seek the consultation of the IAMC as described below regarding the handling of the investigation. If the allegations of a violation are substantiated, an internal investigation is initiated. Any investigation will be conducted objectively, and findings will be determined in an unbiased and independent process and documented appropriately. This includes diligent review and consideration of both inculpatory and exculpatory facts.

Any form of reprisal, discrimination or any other form of retaliation against a person having reported or reporting a concern in good faith is prohibited and may result in an investigation and disciplinary or other appropriate action against the retaliating person. If a person believes he/she has been subject to retaliation measures for reporting a concern or participating in a compliance investigation, he/she should immediately report such perceived retaliation.

The effectiveness of the complaints procedure is reviewed regularly and on an ad hoc basis where, for example, we expect a significantly changed or significantly expanded risk situation in Bilfinger's own business area or at a direct supplier.

## The Bilfinger Statement of Principles on Human Rights

### Independent Allegation Management Committee

The Independent Allegation Management Committee (IAMC) comprises the Heads and representatives of the Corporate Departments of Compliance & Legal, Internal Audit, Tax and Human Resources of Bilfinger SE. Under the chairmanship of the Chair of the IAMC, (the Head of Investigation & Remediation) the committee controls and monitors the conduct of internal investigations into severe cases.

### HSEQ Management & Supplier Audits

Corporate HSEQ carries out HSEQ audits. It is entitled and obliged to audit each Group company including its locations, projects/construction sites, departments and suppliers on a regular basis. HSEQ audits are planned and conducted annually, based on a potential risk index (PHI) as well as a results/performance operational risk index (ORI). The Head of Corporate HR & HSEQ is responsible for the HSEQ Management System.

### Actions towards indirect suppliers

In the event of an indication in terms of substantiated knowledge on part of Bilfinger that a violation of a human rights or an environment related obligation on indirect suppliers' level may have occurred we will

- Carry out a risk analysis,
- Take appropriate preventive actions vis-à-vis any responsible party, such as the implementation of control measures, support with the prevention and avoidance of a risk or the implementation of sector-specific or cross-sector initiatives,
- Develop and implement a prevention, cessation or minimization concept; and
- Update this Statement if necessary

without undue delay.

### Effectiveness review of preventive measures

As part of the regular risk analysis, Bilfinger assesses the effectiveness of its human rights and environment related preventive measures. In particular, the aforementioned committees provide respective input and oversight in order to constantly enhance our CMS by improving our preventive measures that enable us to identify and minimize human rights and environment related risks and to prevent, stop or minimize any violation of our obligations.

### Respond

If Bilfinger discovers that a violation of human rights or environment related obligations has already occurred or is imminent in its own business area or at a direct supplier, we



## The Bilfinger Statement of Principles on Human Rights

take, without undue delay, appropriate remedial action to prevent, stop or minimize the extent of this violation.

### Disciplinary Committee

The Disciplinary Committee (DC) is a committee that – following the submission of a case by the IAMC – meets on an ad-hoc basis to decide or advise on disciplinary measures to be taken with respect to relevant Bilfinger employees in connection with a violation of the Bilfinger Code of Conduct and this Statement. The DC is chaired by the Corporate Human Resources Officer. In addition, the committee comprises the General Counsel/Chief Compliance Officer, the Head of Labor Law/Co-determination as well as the direct supervisor of the business unit in which the issue to be assessed took place.

In the event that an employee is found to have engaged in serious misconduct, the Disciplinary Committee decides on disciplinary actions and sanctions to be taken. These range from informal warnings to immediate termination including negative financial consequences.

### Remedial measures

The IAMC also advises on necessary responses to identified violations including process changes, control activities and disciplinary measures. If misconduct on the part of a business partner is identified, the IAMC decides on necessary measures. These measures can include, amongst others, termination of the business relationship, assertion of civil claims or the filing of an official complaint. In addition, the Corporate Department Internal Audit & Investigations works with the legal entity affected by the allegation to determine appropriate remediation measures to be initiated in order to continuously improve our processes and controls.

### Procedure for non-severe cases

For non-severe cases, the responsible Compliance Officer or Compliance Manager will liaise with the responsible management and human resources department regarding appropriate remediation measures and disciplinary sanctions. Appropriate remediation measures may for example include trainings, process adjustments and blacklisting of third parties.

### Documentation and reporting

Bilfinger prepares an annual report on the fulfilment of its human rights and environment related due diligence obligations in the previous financial year and makes it publicly available free of charge on our website no later than four months after the end of the financial year and for a period of seven years. The report in particular refers to

- Any human rights and environment related risks or violations,

## The Bilfinger Statement of Principles on Human Rights

- Bilfinger's actions and commitment to meet its due diligence obligations with reference to the measures described above,
- Bilfinger's assessment of the impact and effectiveness of its measures, and
- Its assessment for future measures.

Besides reporting required under mandatory law we provide internal reports on a regular basis as well as internal ad hoc information and progress updates on cases, investigations and remediation measures. The recipients of these reports include the Executive Board and the Supervisory Board of Bilfinger SE. In particular, we report on the number of cases as well as cases related to human rights violations in the annual report as part of the non-financial reporting.

### Continuously improve

The described methods and measures are incorporated in the Prevent, Detect and Respond (PDR) Model under which ongoing improvements are ensured by active management, interdisciplinary exchange and periodic status reporting.

We have made the above topics an integrated part of our Compliance Management System (CMS) to prevent human rights violations and adverse environmental impacts, to detect their occurrence, to respond to any findings and to continuously improve.

\* \* \*