



ifm group

COMPLAINTS PROCEDURE

Rules of procedure for the complaints procedure under the
German Supply Chain Due Diligence Act (LkSG)

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Content

- 1. Preamble3
- 2. Purpose and aim4
- 3. Types of complaint or information4
- 4. Who can submit complaints or report information?5
- 5. Ways of submitting complaints.....5
- 6. Complaints procedure order of events6
- 7. Time-scale8
- 8. Contact person for the whistleblower8
- 9. Objective, impartial and independent case handling8
- 10. Maintaining confidentiality / data protection8
- 11. Protecting whistleblowers against retaliatory measures 10
- 12. Review of effectiveness 10

1. Preamble

At ifm, we attach great importance to human rights and the protection of the environment. By way of reports and information, whistleblowers support ifm with regard to a sustainable and effective protection of these important issues. ifm expressly requests all persons, whether employees or external persons, not to look the other way in the event of risks or even violations of human rights or environmental issues, but to actively report them. Only in this way can ifm take the best possible care to eliminate or minimise risks related to human rights and the environment.

ifm has already had a whistleblower system in place since 2019, which facilitates the provision of information and complaints from employees and external parties; this is the BKMS system, which is operated by the EQS Group. Complaints can also be made completely anonymously via this system. It ensures a secure communication channel with ifm's compliance organisation for the persons providing information.

In the following rules of procedure you can find out more about the way in which information and complaints concerning human rights and the protection of the environment, among other things, can be addressed to ifm.



2. Purpose and aim

The ifm complaints procedure by way of the BKMS whistleblower system enables every person – internally as well as externally – to report to ifm in a confidential and – if desired – anonymous way information about risks or violations of human rights or environmental obligations that have already occurred in their own business sector or in ifm’s supply chain.

Every report made in good faith helps ifm identify, among other things, human rights and environmental risks in its own business sector or in ifm’s supply chains at an early stage, and prevent the occurrence of violations or permanently remedy violations that have already occurred. Therefore it is important to report such observations. Provide full details of your concern, including relevant dates, locations, persons involved, companies involved and witnesses. We expressly ask for your cooperation.

3. Types of complaint or information

Reports may include, but are not limited to, indications of risks or violations related to human rights or environmental obligations with regard to ifm’s own business operations and the entire supply chains of ifm.

Examples of human rights risks that you can and should report are:

- Violations of the prohibitions against child labour, forced labour and all forms of slavery, against the prohibition of unequal treatment in employment relationships and the withholding of an adequate wage as well as against the prohibition of hiring inadequately instructed or controlled private or public security forces;
- The destruction of natural resources such as soil, water and air etc. by way of environmental pollution;
- The disregard of labour protection and work-related health hazards, the disregard of freedom of association, freedom of association and the right to collective bargaining;
- The unlawful violation of land rights; and
- Other apparent violations of other human rights.

Examples of additional environmental risks that you can and should report on are violations of

- A prohibition resulting from the Minamata Convention – the Minamata Convention governs the handling of mercury;
- The prohibition on the production and/or use of persistent organic pollutants (POPs) and the non-environmentally sound management of waste containing POPs; and
- The ban on the import and export of hazardous waste as defined by the Basel Convention.

Covered are not only risks and violations within the companies of ifm (own business division), but also within the companies of all suppliers of ifm as well as the suppliers of the suppliers.

4. Who can submit complaints or report information?

Any person can file a report, irrespective of whether he or she is employed by ifm (permanent employees, temporary workers and trainees etc.) or comes into contact with ifm externally (e.g. employees of a supplier).

A whistleblower does not need to be affected by the risk or violation themselves; third parties such as journalists or residents living in the vicinity of business premises can also file reports. There is also the possibility of exchanging information with interest groups regarding the report or of being represented by them when making the report (e.g. representation/reporting by trade unions, NGOs or other third parties).

5. Ways of submitting complaints

Access to the ifm complaints procedure/BKMS whistleblower system can be gained via the internet using the following link:

<https://www.ifm.com/de/en/shared/company/ifm-at-a-glance/compliance>

and in all countries of the ifm group via the shortlink

<https://www.ifm.com/xx/compliance>. Replace the letters “xx” with the two letters of the respective country code (“Top-Level-Domain”).

All reports are received in confidence by the compliance function. In the event of reports concerning mobbing, discrimination or harassment, the personnel management is also involved and takes over the further processing. Reported data protection violations are forwarded to the data protection officer of the ifm group for

processing. All other reports, such as in the area of human rights / occupational health and safety / environmental protection / supply chain, are processed by the compliance function of the ifm group. Internal departments or external persons can be consulted for further processing.

Furthermore, reports can also be submitted by e-mail (compliance@ifm.com), and the compliance function is also available for a personal discussion in confidence. These two reporting channels can guarantee confidentiality, but not anonymity.

Complaints can also be submitted by post or by internal mail to the person appointed by the company using the following address

ifm group services gmbh, HA Governance/ Compliance, Friedrichstr. 1, 45128 Essen.

6. Complaints procedure order of events

Overview of the procedural steps:

Procedural step 1: Making and receiving the complaint/whistleblower report

The compliance function receives a notification of receipt of the report filed in the whistleblower system. The report submitted by the whistleblower is viewed via access to a protected web-based connection hosted by the BKMS system.

Confirmation of receipt of the message is sent to the whistleblower via a mailbox function. To use this mailbox function, the person providing the notice is requested to create access data when submitting the notice, which allows continued access to the mailbox. Furthermore, the person providing the notice is requested to access the mailbox regularly, at the latest after 3 working days, to be available for any queries.

Procedural step 2: Review of the complaint / the information

The report is reviewed. The responsibilities for handling the further procedure are as outlined above under section 5. In that respect, confidentiality shall be maintained in any case. If the report does not initially appear plausible or if further information would be beneficial for clarifying measures, the compliance function will ask further questions by using the mailbox function.

If the employee in charge of the complaints procedure is convinced that there are no risks or violations once the facts, discussion and investigation have been

clarified, the person filing the report is informed accordingly and the investigation is closed.

If a report cannot be processed or if it is not considered appropriate, the person filing the report shall be informed why the report shall not be followed up. This may be the case if there is neither sufficient fact-based information for investigations nor is it possible to obtain sufficient substantiation of the facts by contacting the whistleblower.

At ifm, the conclusion of a complaint requires approval by another person (“dual-control-principle”) at all times.

Procedural step 3: Discussing the facts

The facts of the case are further clarified by ifm. For this purpose, internal departments or external persons can be consulted while maintaining anonymity or confidentiality. If necessary, queries are made via the mailbox function. The investigations are conducted according to the principles of objectivity and adequacy.

Procedural step 4: Developing a solution

If violation of ifm values or legal regulations is confirmed or there is a risk of such a violation, appropriate measures are worked out. The whistleblower is informed of the measures via the mailbox function. This will include an opportunity to discuss them insofar as the risk relates to violations of human rights or environmental concerns.

Procedural step 5: Adopt appropriate action

Where violations have occurred or where a violation is imminent, appropriate remedial action will be promptly initiated and implemented to prevent, stop or minimise the extent of such violations. This may include appropriate disciplinary action on a case-by-case basis. Where risks are identified, appropriate preventive measures are implemented in a timely manner.

Procedural step 6: Review of the measures and conclusion of the procedure

Implementation of the remedial and preventive measures adopted is reviewed with regard to the specific reports made by ifm. The complaints and the measures adopted are taken into account in the next risk analysis. In the event that ifm receives substantiated knowledge of violations of human rights and environmental

obligations in the supply chain via the complaints procedure, an event-related risk analysis is conducted without delay.

7. Time-scale

ifm works as efficiently as possible to investigate and remedy reported grievances. Each investigation, and remedial action, is different. The time required may therefore vary. ifm, however, endeavours to process all reports promptly but gives priority to those reports that raise particularly serious concerns with regard to the risk and severity of the violation.

Following acknowledgement of receipt, feedback on the complaint shall be provided to the person making the report as soon as possible, and in any case within seven days at the latest, from the date of receipt of the complaint. If the investigation takes longer, the whistleblower will be given feedback within three months at the latest, and at regular intervals thereafter.

8. Contact person for the whistleblower

Any information is received by the ifm compliance function via the above-mentioned complaints channel. The contact person for the whistleblower is at all times the ifm compliance function. In the case of reports that focus on sexual harassment, mobbing or discrimination, these shall be dealt with directly by the personnel management, insofar as a possible conflict of interest can be ruled out.

9. Objective, impartial and independent case handling

Cases are handled objectively and impartially. Access to information is limited to those persons at ifm who absolutely need such information to process a case.

The persons involved in the case processing act independently. This means that the case handlers are impartial, independent/discretionary in case handling, objective and neutral.

10. Maintaining confidentiality / data protection

ifm and the ifm compliance organisation take confidentiality very seriously. All complaints channels are confidential channels by way of which questions can be

asked and/or concerns about actual or potential risks and violations of ifm values including human rights and environmental obligations or misconduct in this respect can be reported.

Connection data cannot be forwarded to ifm by the BKMS system. Communication between the computer of the person providing the information and the whistleblowing system is via an encrypted connection (SSL). The IP address of the computer of the person providing the information is not stored. To maintain the connection between the computer and the BKMS system, a cookie is stored on the computer of the person providing the information. It only contains the session ID (so-called zero cookie) and becomes invalid when the browser is closed.

Attachments can be sent when submitting a report via the BKMS system or when adding information. If you wish to submit a report anonymously, please note that files may contain hidden personal data that may jeopardise the preservation of anonymity. Remove such data before sending or, if you cannot remove such data or are unsure, copy the text of the attachment to your report text.

Investigating reports of violations may require the involvement of other relevant departments (e.g. Legal or HR etc.), management or external parties. The persons entrusted with the implementation of the complaints procedure are bound by the principle of confidentiality. If the complaint is not made anonymously or confidentiality is not desired on the part of the person making the report, information about the person making the report may also be forwarded to the persons handling the complaint.

ifm undertakes to comply with any legal obligations to provide information to the authorities. If the person making the report does not provide any information about their identity or does not provide such information that allows conclusions to be drawn about their identity, the report shall remain anonymous in any case.

In addition to the protection of the person making the report, the protection of persons named or affected by the report is also important under the presumption of innocence.

11. Protecting whistleblowers against retaliatory measures

ifm undertakes to respect the rights and interests of those who file a report as part of the BKMS whistleblower system. Whistleblowers who have reported suspected or actual misconduct in good faith shall not receive any adverse treatment, even if the reported suspicion is not confirmed.

Adverse treatment includes termination, demotion, discrimination, harassment, intimidation, harm or injury to the person, damage to the person's reputation or property, and other adverse treatment. Adverse treatment also includes threats (express or implied) of adverse treatment.

Any adverse treatment of whistleblowers who place a complaint in good faith under this policy shall be treated as serious misconduct and punished accordingly. Reasonable measures adopted by ifm to protect a person from detriment or ensure the integrity of an investigation shall not be considered detrimental treatment.

12. Review of effectiveness

The effectiveness of the complaints procedure as such is reviewed annually as well as on an ad hoc basis if ifm has to reckon with a significantly changed or significantly extended risk situation in its own business area or at a direct supplier. For reasons of objectivity, the review is conducted by qualified employees who are not involved in the processing of complaints by default.