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Energy from Waste

Rules of Procedure

for the complaint and whistleblower procedure
in accordance with the Act on Corporate Due Diligence
Obligations in Supply Chains and the Whistleblower
Protection Act

Version 2.0, 1 December 2025

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Introduction

Respecting human rights and protecting the environment both within the scope of our own business activity as well as in our relationships with business partners and customers is given the highest priority at EEW. For us, fulfilling the human rights and environmental due diligence obligations set out in the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, hereinafter “LkSG”) as well as the comply with the provisions of the Whistleblower Protection Act (hereinafter “HinSchG”) is a matter of course. An essential core element of this is the establishment of the complaints and whistleblower procedure as described below.

1. Purpose and scope of application

These Rules of Procedure serve to transparently describe EEW’s internal complaints procedure. They provide information about its significant features, such as access to the procedure and the responsibilities, as well as what happens with incoming tips and complaints.

The complaints and whistleblower procedure can be used to submit tips and complaints (hereinafter collectively “submissions”) about human rights and environment-related risks or violations resulting from the economic activities of EEW in our own business area, including affiliated enterprises, as well as throughout the entire supply chain as well as reports of violations of the EEW Code of Conduct or the Supplier Code of Conduct.

This creates the possibility to raise awareness of relevant risks in a timely manner and directly avoid or minimise damages.

The complaints procedure is open to all persons to submit tips or complaints (hereinafter also “reporting persons”) relating to human rights or environment-related risks or violations resulting from the actions of EEW and its affiliated enterprises within their own business area or throughout the supply chain.

The reporting persons can be, for example, employees of EEW and its affiliated enterprises, or employees of direct or indirect suppliers, customers or cooperation partners as well as residents living near our local sites, NGOs or investors. Submissions can be made by persons directly or indirectly affected as well as by third parties who are not affected.

In accordance with the LkSG, tips and complaints may be submitted about the following topics (non-exhaustive list): child and forced labour; occupational safety breaches and work-related health hazards; disregard of the right to organise, of freedom of association and of the right to collective bargaining; unequal treatment in employment; withholding an adequate living wage; as well as environment-related risks, such as hazardous emissions and pollution of air, water or soil, or the export of hazardous materials.

In addition, information regarding violations of legal provisions in accordance with the HinSchG may also be submitted as part of this procedure. This includes, in particular, violations of criminal law provisions and provisions in the areas of environmental, data protection, consumer, competition, and occupational safety law.

2. Reporting channels

All employees and all external parties can submit any relevant information through the following communication channels. It is also possible to submit information and complaints anonymously. EEW ensures that anonymous submissions are treated confidentially and with the same care as submissions made under a name.

a) Email:

It is possible to submit a report to EEW by email. For this purpose, the following email address (which is also published on the EEW homepage) should be used:

hinweise@eew-energyfromwaste.com

b) Post:

A report can also be mailed in written form to the following recipient address:

EEW Energy from Waste GmbH

Personal/confidential
Hinweisgebersystem
Schöninger Straße 2-3
38350 Helmstedt, Germany

c) In person:

EEW Group's Compliance Officer and Human Rights Officer are available as contact persons. Reports can also be submitted verbally (by phone or voice transmission) via the named contact persons. The contact data can be found on EEW's website.

Complaints and tips are processed by EEW's Compliance Officer and Human Rights Officer, who ensure confidential handling of the reports. Both officers are impartial, independent and not bound by instructions when dealing with these submissions.

3. Steps in the procedure

If contact information is provided, the reporting person is immediately sent confirmation of receipt once their submission is received. The receipt of this information is documented internally at EEW. As part of the confirmation of receipt, the person providing the information will also be informed whether their report will be handled in accordance with the LkSG or the HinSchG.

At the beginning of the procedure, the topic of the submission is assessed to determine whether it falls under the scope of the complaints procedure. Furthermore, an assessment is carried out to determine whether there is sufficient information available to investigate the reported circumstances. If this is not the case and the submission was anonymous, the Compliance Officer and the Human Rights Officer will contact the reporting person and request further information. If this is not possible and the missing information cannot be obtained elsewhere, the submission will not be accepted and the reporting person will be informed, if possible, about this and the reasons why.

The Compliance Officer and the Human Rights Officer will either themselves thoroughly investigate the issue or will forward it, while ensuring confidentiality and data protection, to the relevant specialist department to (jointly) handle. If necessary and possible, the circumstances will be discussed with the reporting person in order to get a better understanding of the circumstances and, if appropriate, the measures to be implemented.

If the submission was not made anonymously, the reporting person shall be informed, at the latest, by the conclusion of the investigation into the issue about the findings as well as, if applicable, any remedial action to be taken, to the extent that this is legally permissible and reasonable.

4. Length of procedure and free of charge

The length of the complaints procedure depends on the complexity of the individual case and therefore it can last anywhere from a few days to several months. The statutory deadlines apply to notifications concerning the HinSchG. Nevertheless, EEW will make every effort to conclude the investigation quickly. The reporting person can get information about the current status at any time via the above-mentioned reporting channels. Submissions are not associated with any costs for the reporting person.

5. Protection against disadvantage or punishment

Protecting persons who submit information is an important part of our complaints procedure. EEW will not tolerate any attempts at intimidation, reprisal or other forms of disadvantage and punishment of the reporting person and will prosecute such attempts. EEW expressly obliges itself to protect all whistleblowers from negative consequences in connection with reports. This includes in particular measures under labour law such as dismissal or warnings, as well as disciplinary or social disadvantages such as transfers, salary reductions, exclusion from projects, or any form of discrimination in the professional environment. Termination or warnings based on complaints or reports are expressly excluded.

EEW ensures that all submissions can only be processed by a very small circle of select employees. All information, e.g., in particular, personal data which enable the identity of the person to be inferred, will be treated as strictly confidential, also after the conclusion of the procedure.

EEW considers whistleblowing to be a responsible contribution to the observance of human rights, environmental standards, and ethical principles. Whistleblowers thus make an important contribution to the continuous improvement of our corporate due diligence obligations and deserve special protection in return.

The documentation and retention of records is governed by the legal requirements of the LkSG and the HinSchG.

6. Entry into force and review of the effectiveness of the procedure

These Rules of Procedure enter into force as of 1 January 2024 and will be made publicly available on EEW's website. The appropriateness and effectiveness of the complaints procedure will be reviewed once a year as well as on an ad hoc basis.

EEW attaches great importance to ensure that the complaints and whistleblowing procedure not only exists in form, but is also effective in practice and is continuously developed. The procedure ensures that all employees and external stakeholders can submit their concerns, complaints, or reports in an uncomplicated and confidential manner. The channels are designed to be accessible and understandable for all user groups, especially vulnerable or marginalized individuals. Submissions are processed transparently, independently, and without discrimination.

EEW regularly reviews the effectiveness of the procedure. This review includes, among other things, whether the reporting channels are actually being used, whether the reports are being processed in a timely and transparent manner, and whether the measures taken are appropriate to remedy the situation. In addition, the procedure is regularly reviewed to determine whether the protection mechanisms for whistleblowers are actually effective and whether existing processes need to be further developed to meet new requirements or challenges. Feedback from users is actively sought and incorporated into the further development of the procedure. The results and improvements are communicated openly so that all parties involved can understand how reports and complaints contribute to strengthening human rights and labor standards.



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