

**Rules of procedure
for the complaints procedure
in accordance with the German Act on Corporate Due Diligence Obligations in
Supply Chains (LkSG)***

As of September 01, 2025

*** Note:** These rules of procedure apply directly to complaints procedures under the LkSG. They also apply mutatis mutandis to information of all kinds within the meaning of the German Act for the Better Protection of Whistleblowers (Whistleblower Protection Act – HinSchG).

The HinSchG facilitates the reporting and disclosure of information regarding violations of European law (including corresponding national law) as well as violations of legal provisions subject to criminal penalties and fines. Information within the meaning of the HinSchG can therefore relate to the following topics, for example:

- theft, bribes, and monetary benefits
- fraud, embezzlement
- conflicts of interest
- insider trading
- antitrust matters (violation of antitrust law and/or competition law)
- money laundering
- manipulation within the scope of accounting
- environmental protection
- health, occupational safety, and operational safety
- data protection
- Beckhoff Code of Conduct

Beckhoff Automation
GmbH & Co. KG
Hülshorstweg 20
33415 Verl, Germany
Postfach 11 42
33398 Verl, Germany

Elektra I GmbH
Hülshorstweg 20
33415 Verl, Germany

Register court:
Gütersloh HRB 9944

Phone: +49 5246 963-0
www.beckhoff.com
info@beckhoff.com

Register court:
Gütersloh HRA 7075

Content

Foreword	1
1. Personal and material scope of application.....	1
2. Digital reporting channel and personal contact	3
3. Principles of the procedure	4
4. How the complaints procedure works	5
5. Protection from disadvantage or punishment	6
6. Consequences of a violation	7
7. Review and further development of the complaints procedure.....	7
8. Publication and consideration.....	7

Foreword

Compliance with laws, regulations, and internal guidelines is the highest priority for Beckhoff Automation GmbH & Co. KG and for Elektra I GmbH, including the Beckhoff sales companies abroad and all affiliated companies (collectively referred to as “**Beckhoff**”). Compliance with regulations and standards is the only way we can prevent harm to our employees, our business partners, and our company.

Against this background, Beckhoff has set up a whistleblower and complaints procedure, which also serves to implement the complaints procedure required by the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz “**LkSG**”).

The complaints procedure can be used to report potential information and complaints relating to human rights and environment-related risks and the violation of human rights and environment-related obligations in the company’s own business area and in the supply chain.

The complaints procedure is a confidential and secure reporting system that ensures a high level of protection for the reporting person.

These publicly available rules of procedure are based on Section 8 (2) LkSG.

1. Personal and material scope of application

Summary: The complaints procedure is public and freely available to the general public. Reports on human rights and environment-related risks and violations can be submitted internally and externally by those affected. In addition, third parties who are not directly affected or whose legal position has been violated can also submit complaints about human rights or environment-related risks or violations. Complaints can be submitted free of charge at any time.

The complaints procedure is publicly available and can be used by all Beckhoff employees and all external third parties to report human rights and environment-related information and complaints. The reporting person does not incur any costs at any time as a result of the procedure.

The complaints procedure is intended in particular to give the persons affected the opportunity to draw attention to potential human rights and environment-related risks and violations: As a reporting person (applies to employees of Beckhoff as well as external persons), you can use the complaints procedure, for example, if you are affected by human rights or environment-related risks in accordance with Section 2 (2) and (3) LkSG or by human rights or environment-related violations in accordance with Section 2 (4) LkSG in your own Beckhoff business area or in Beckhoff’s (direct or indirect) supply chain as defined by Section 2 (5) LkSG. This may be the case, for example, if you are either employed by Beckhoff itself or by direct or indirect

suppliers of Beckhoff, if you live near a local Beckhoff site, or if you are a direct or indirect supplier.

Examples of risks and violations in relation to human rights include the following:

- child labor
- forced labor and slavery
- local occupational health and safety violations with accident or work-related health hazards
- disregard for freedom of association
- discrimination and unequal treatment in employment
- withholding an adequate local (minimum) wage
- causing harmful soil changes, water pollution, air pollution, noise emissions, or excessive water consumption
- unlawful eviction, deprivation of land, forests, and waters in the acquisition, development, or other use of land, forests, and waters whose use secures a person's livelihood
- hiring or using private or public security forces to protect the company's project if, due to a lack of instruction or control on the part of the company, the use of security forces is in violation of the prohibition of torture and cruel, inhumane, or degrading treatment, damages life or limb, or impairs the right to organize and the freedom of association

Examples of risks and violations in relation to environmental rights include the following:

- manufacture of mercury-added products, use of mercury and mercury compounds in manufacturing processes, and treatment of mercury waste
- production and use of persistent chemicals
- non-environmentally sound handling, collection, storage, and disposal of waste as well as export and import of hazardous waste

Affected persons and other reporting persons can report information on potential human rights and environment-related risks as well as violations of human rights or environment-related obligations in the Beckhoff supply chain at any time.

2. Digital reporting channel and personal contact

Summary: The digital reporting channel, which is also used for the complaints procedure in accordance with the LkSG, can be accessed at any time via the link below. Alternatively, it is possible to contact the human rights officer directly with complaints and information relating to human rights and the environment.

The reporting of information and complaints as well as communication with you as a reporting person takes place via a protected mailbox in the reporting system, known as the **digital reporting channel**. The Beckhoff digital reporting channel, which is also used for the human rights and environment-related complaints procedure in accordance with the LkSG, can be found at the following link:

www.beckhoff.com/en-en/whistleblower-system/

When you submit a report, you will receive a mailbox with login details for the digital reporting channel. The digital reporting channel is available around the clock and is free of charge. It allows you to submit your reports in any language in text form as well as in any language in the form of audio recordings.

Beckhoff uses a certified and data protection-compliant solution from EQS Group AG, based in Munich, Germany, to handle the combined whistleblower and complaint system. More information on the security of this solution can be found on the website: www.integrityline.com/security/ (the operator is solely responsible for the content of this website; Beckhoff bears no responsibility for the content presented).

In addition to reporting information and complaints via the digital reporting channel, it is also possible to contact the **human rights officer** directly with information and complaints relating to human rights and the environment:

Ms. Anne Schaper

Head of the Environment and Sustainability department at Beckhoff Automation GmbH & Co. KG in the role of human rights officer of Beckhoff Automation GmbH & Co. KG and Elektra I GmbH

Email: a.schaper@beckhoff.com

Phone: +49 5246 963-0

Available on weekdays between 10:00 a.m. and 4:00 p.m. CET

In order to keep the option of anonymous communication open, we recommend that you communicate via the digital reporting channel.

3. Principles of the procedure

Summary: Confidentiality and the integrity of the complaints procedure have the highest priority for us:

- You can report violations openly or anonymously free of charge. The confidentiality of your report and protection for you as a reporting person is guaranteed.
- Every report is investigated. The more specific your report is, the better able we are to investigate it.
- False accusations or denunciations are not in line with the values of Beckhoff.

A transparent and confidential reporting channel is a prerequisite for an effective complaints procedure. Beckhoff undertakes to process every report comprehensively, initiate appropriate measures, and clarify legal violations. Together, we can find a permanent resolution for misconduct and prevent it in the future.

The digital reporting channel that we provide enables reports to be submitted free of charge. The reporting channel allows you to submit reports without personal data, if you wish, so that your identity as a reporting person remains anonymous. The decision as to whether you submit the report openly – stating your name and contact details – or anonymously is entirely up to you. If you choose to make an anonymous report, the digital reporting channel facilitates anonymous contact and communication between you and Beckhoff.

The confidentiality of your report is guaranteed by procedural requirements (for more details, please refer to section 4).

Reporting persons are protected from retaliation and negative consequences of their complaint when they submit their report (for more details, please refer to section 5).

We process every report received and meticulously investigate the reported facts of the case. In order to meet this requirement, we are dependent on the information you provide. The more specific and detailed your information regarding potential risks or violations is, the better able we are to investigate the report. You can use the following five questions as a guide:

What?	What happened? What is the risk or violation?
Who?	Who created the risk or allowed it to arise? Who committed the violation? Who was involved? Who else knew about it?
When?	When or over what period of time did the risk exist or did the violation occur?
How?	How was the risk created or the violation committed? Is there any evidence to document this?
Where?	Where did the risk occur? Where was the violation committed?

False accusations or denunciations constitute an abuse of the complaints procedure. Behavior of this kind is not in line with our values or Beckhoff's commitment to conduct itself with fairness and integrity. Reporting information that you know to be false is not permitted and may lead to consequences under labor law and/or criminal law.

4. How the complaints procedure works

Summary: We will process your report efficiently and swiftly within the required time frame. You can submit your report in any language via the digital reporting channel in text form or as an audio recording or contact the human rights officer directly. We will review your report and initiate any necessary remedial measures, which we will follow up on. We will remain in close contact with you regarding the individual steps. The review will be impartial and confidential.

Reports received via the digital reporting channel are viewed and processed centrally by the Corporate Development department at the headquarters of Beckhoff Automation GmbH & Co. KG. Depending on requirements, other areas of the company with a case processing function, such as the Legal department, will be consulted. Internal organizational measures are in place to ensure that the human rights officer is informed of the facts of the case in the event of reports relating to the regulatory area of the LkSG and is involved in processing the case in an advisory capacity.

If you contact the human rights officer directly, they will first agree upon a communication channel with you. The procedure is otherwise the same as the complaints procedure described below.

We are committed to ensuring a transparent and fair processing procedure. As a reporting person, you can be sure that every report will be given consideration and processed immediately. You will receive confirmation that your submitted report has been received within seven days in accordance with Section 8 (1) (3) LkSG.

Once we have received your report, we will check whether the suspicion of a human rights or environment-related risk or violation is confirmed (plausibility check). If information is missing or requires further clarification, we will contact you via the digital mailbox that you will have been given the login details to when you submitted your report and ask you questions.

In the event that the suspicion is not confirmed in the plausibility check, the procedure will be discontinued. You will receive notification that the procedure has been discontinued, together with a brief explanation, no later than three months after you have received confirmation of receipt of your report.

If your suspicion is confirmed, your report will be investigated further in factual and legal terms. Within three months of the confirmation of receipt being received, we will inform you of the next steps, the time frame of the procedure, and how you will be protected as a reporting person. We will discuss the facts of the case with you in order to gain a better understanding and clarify any unanswered questions. We can also discuss your expectations regarding

possible preventive or remedial measures. If necessary, we will initiate further investigations to clarify the facts of the case. We can work out a proposal for a solution (remedy) in consultation with you. Remedial measures agreed with you will be implemented by the company concerned. Implementation is monitored by the human rights officer.

If the responsibility for a risk or violation lies with a direct or indirect supplier, we will request that the supplier implements the remedial measure. The human rights officer monitors the implementation of the measure by the supplier within an appropriate time frame.

The duration of the procedure depends heavily on the facts of the case and can range from a few days and weeks to several months. We endeavor to bring the procedure to a satisfactory conclusion as efficiently as possible. We will also keep you informed on the progress of the procedure on a regular basis as part of our work processing the report. We therefore recommend that you regularly log into the digital reporting channel and check your own case for new messages.

While your report is being processed, you also have the option of communicating directly with the person responsible for your report via the digital reporting channel. Please note that information in the context of the complaints procedure can only be communicated to you as the reporting person to the extent that this is legally permissible and does not jeopardize further internal/external investigations.

Confidentiality and data protection have the highest priority for us when processing reports. All persons involved in processing cases are subject to a duty of confidentiality. They act impartially and independently and are not bound by instructions when processing your report. If we determine that the report is related to a person who may be processing the case, that person will be excluded from processing the report. We therefore meet the requirements set out in Section 8 (3) LkSG for the complaints procedure.

5. Protection from disadvantage or punishment

Summary: We will protect you as a reporting person against disadvantage or punishment if you have made the report to the best of your knowledge and in good faith. We will protect your identity as a reporting person. We will comply with the statutory data protection requirements at all times.

As a reporting person, you should not fear any adverse action by Beckhoff as a result of the report if you have made it to the best of your knowledge and in good faith. No one should be deterred from making a justified report out of fear of negative consequences or social pressure, which is why we will not tolerate reprisals against anyone who submits a report of this nature. You are protected as a reporting person in accordance with Section 8 (4) (2) LkSG if you submit reports for the complaints procedure to Beckhoff using the digital reporting channel provided for this purpose or contact the human rights officer directly, provided that the report submitted contains information on risks or violations as defined in the LkSG and

provided that you do not knowingly, intentionally, or recklessly submit false or misleading reports.

We work with our suppliers to ensure that you are not exposed to any adverse action as a result of submitting your report.

In the event that you deliberately provide false information, you should expect sanctions, in particular measures under labor law, up to and including termination of the employment relationship, and/or consequences under criminal law.

We will treat your identity as a reporting person confidentially and protect your personal data in accordance with applicable law – in particular also towards our suppliers. Unauthorized persons are denied access to the identity data.

It is hugely important that Beckhoff operates a complaints procedure that complies with the statutory data protection requirements in every respect. Beckhoff therefore undertakes to implement the statutory data protection requirements in every respect when processing cases.

6. Consequences of a violation

We are committed to complying with laws, regulations, and internal guidelines. No business or other advantage justifies a violation of the law or regulations.

We do not tolerate irregular or illegal behavior and will sanction any such behavior with appropriate measures – for example, through measures under labor law, up to and including termination of the employment relationship if violations are discovered in our own business area, or through measures under criminal law.

With our complaints procedure, we want to become even better in terms of our compliance. Accordingly, we will review our own processes in light of the reports received and, if necessary, initiate appropriate internal measures in order to prevent future human rights and environment-related violations and minimize risks.

7. Review and further development of the complaints procedure

In accordance with Section 8 (5) LkSG, we will review the effectiveness of our complaints procedure at least once a year and on an ad hoc basis, and adapt it if necessary.

8. Publication and consideration

These rules of procedure are publicly available on the website of Beckhoff Automation GmbH & Co. KG at [Whistleblower and complaint system | Beckhoff Germany](#) in accordance with Section 8 (2) LkSG.