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Responsible:	Board of Directors (GF), Top Management
Contributors:	All employees

Objectives and benefits of providing information
<ul style="list-style-type: none"> To identify and recognise misconduct and breaches in relation to legal requirements and internal rules at BeMo, such as the Code of Conduct or Compliance Policy To provide the opportunity to stop misconduct and breaches at the earliest possible stage and to avert or minimise losses To provide the opportunity for carry out investigations and derive measures which are designed to improve the compliance management system and for the organisation as a whole

BeMo Whistleblower Policy
<p>1. Access to whistleblower platform and whistleblower hotline</p> <p>You can access the BeMo whistleblower platform via the following link or with the QR code:</p> <p>https://app.legaltegrity.com/report/170872de-4f85-4392-8bfb-847d74e2ff3f</p> <div style="text-align: center;">  </div> <p>QR code for whistleblower system:</p> <p>BeMo whistleblower hotline:</p> <p>If you wish to provide information by telephone, you can call the whistleblower hotline which is operated by LegalTegrity: +49 69 99 99 88 39</p> <p>The employees of the whistleblower hotline are fully independent of BeMo and will enter the information you provide on your behalf in the web-based whistleblower platform.</p> <p>2. Preface to the BeMo whistleblower platform</p> <p>BeMo Tunnelling GmbH is committed to ensuring the board of Directors operates with honesty and integrity. The values transparency, honesty and integrity are extremely important to us. Acting in accordance with the law is a guiding principle of BeMo corporate culture and is firmly anchored in our corporate values and the BeMo Code of Practice. To guarantee this in the long run we need the support of our employees.</p> <p>We assume that all efforts made by our employees are made out of the conviction that this will benefit of our company. However, sometimes things happen inadvertently, with good intentions, when under pressure or to overcome challenges, and only over time do they become more significant and the consequences and potential risk increase. We therefore expect our entire workforce to report any suspected non-compliant practices as quickly as possible.</p>



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The objective of this is to identify criminal actions or other misconduct in relation to the Code of Practice or other internal rules at **BeMo Tunnelling GmbH** which will otherwise go undetected.

We are therefore offering BeMo employees and interested external third parties (such as temporary workers, service providers, subcontractors, partner companies ...) the opportunity to report this anonymously.

This anonymity ensures that there will be no negative consequences for whistleblowers. This means we are not only implementing the applicable law in relation to whistleblower protection (EU Directive 2019/1937 and corresponding national implementation laws), we are also making sure that we are all working towards the same objectives in an environment which is based on integrity.

3. What is the definition of a whistleblower?

In general, a whistleblower is someone who by reporting suspected misconduct helps avoid it or helps to identify risks in relation to our business dealings and avoid these in future. This includes all illegal, improper and criminal activities, and every breach of legal obligations and also misconduct in relation to internal BeMo rules, especially also the Code of Practice and our Compliance Guidelines.

Every employee, business partner (service provider, supplier, etc.) can be a whistleblower.

4. Protection and support for whistleblowers

Whistleblowers who report unethical, illegal and irresponsible actions are not informers!

We want to encourage a culture of openness and will support whistleblowers who in line with this policy report incidents in good faith or if they have justifiable grounds to suspect inappropriate conduct, even if it subsequently turns out not to be the case.

Whistleblowers must not be intimidated and must not be subject to any form of retribution, retaliation or reprisal. Anyone involved in such activities must expect to face proceedings under employment law.

However, you should bear in mind that the information you provide about yourself, your colleagues or any other aspect of operations at the company could lead to decisions **that have an impact on other persons**. You should therefore only provide information that **you assume to be correct, to the best of your knowledge**.

If you deliberately provide false or misleading information this will not be tolerated and BeMo expressly reserves the right to take measures and legal steps to protect the company and employees who have been falsely accused.

5. Organisation and procedure

- Notifications can be submitted in writing and also recorded anonymously by contacting a telephone hotline via the digital whistleblower solution by LegalTegrity.
- The notifications can only be read by employees of the **Compliance Function** who are obliged to maintain confidentiality.
- Confirmation that a notification has been received will be left on the platform for the notifiers within one week at the latest.
- It is then processed by taking appropriate steps and procedures (e.g. investigations, etc.). During this process, it may be necessary to communicate with the whistleblower and ask further questions, which can also be done anonymously in the LegalTegrity whistleblower system.
- Once the case is concluded, the whistleblower is notified about the outcome on the platform.

In addition to the possibility described here of submitting notifications via the whistleblower system, other options are also available to employees:

- You can also direct questions and information to all Managing Directors and Line Managers, to the Compliance Function for Combating Corruption, the Compliance Officer, security experts and trusted security persons, the works councils and the trusted ombuds-attorney.
- **The corresponding national authorities are also available to you externally:**

- Austria

<https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=1at21&c=-1&language=ger>



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- Germany
tbc
- United Kingdom
<https://www.fca.org.uk/firms/whistleblowing/where-make-report>

6. Function in detail?

Notification

The web-based solution was set up for whistleblowing purposes only so that company-related statutory violations could be reported anonymously:

- **Note: The solution is not to be used for reporting accidents or emergencies. In these cases you should call the rescue services.**
- When submitting a notification, it is essential that the information about the situation is as comprehensive as possible.
- You can also respond to an anonymous notification on the platform about the information you provided if additional circumstances have occurred to you or have come to your attention. It is therefore essential you keep the PIN number safe so you can log back in. The Compliance Function can also contact you via the chat function to go through any queries.
- Notifiers can remain completely anonymous, providing that they themselves do not disclose their identity.
- Uploaded files are automatically converted to pdf files and all metadata is removed. This ensures that the files do not allow any conclusions to be drawn about the identity of the whistleblower.
- The Compliance Function will document the information that has been reported.
- Every item of information is carefully followed up and appropriate investigations initiated.
- If there is a strong reason to believe that statutory violations have occurred, investigations are initiated and all the necessary measures taken as necessary to stop the violation forthwith.
- If required, the Compliance Function calls upon the assistance and expertise of a solicitor.

Duty to report

- The Compliance Function will attach a comment to each notification received, clearly indicating which investigatory steps have been taken, whether the allegations communicated in the notification turned out to be founded or unfounded and which measures have been taken to eliminate any infringement of the rules.
- If the infringement notified is of fundamental significance, endangers the financial interests of the company or is relevant to the corporate or risk policy of the company, the notification will be brought to the attention of the Board of Directors. They decide in consultation with the Compliance Function about the next steps to be taken (e.g. filing of charges, lodge notice with the Federal Financial Supervisory Authority (BaFin), etc.).

Notifications directed against the Compliance Function

- In cases where the notification is directed against the Compliance Function itself, the whistleblower can address his or her complaint anonymously in writing or verbally to the Board of Directors directly. The member of the Board of Directors to whom the information is directed decides on the subsequent procedure.

7. Data protection

As our notification channel is used anonymously, no personal data is processed and there is no obligation to disclose personal data. However, if you disclose personal data of your own or of third parties voluntarily when submitting your notification, processing of personal data may take place.

The following privacy policy explains how your personal data is used within the system, assuming you do **not** decide to notify us about an incident **anonymously**:

For more information see IMS Document [MA9159- Processing of personal data within the framework of the whistleblower system in accordance with Art 13 GDPR](#)



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Document FD1210, Version 1, approved by top-level management, Innsbruck on 07.06.2022

Other applicable documents

Document nos.	Brief description
FD10	Model, Mission, Vision and Values
FD13	Code of Practice
FD12	Compliance Policy
MA9159	Processing of personal data within the framework of the whistleblower system in accordance with Art 13 GDPR

Processed by/date:	Thaler/Unterweger, 07/06/2022
Amendments relative to previous version:	New document created