



Bundesamt
für Wirtschaft und
Ausfuhrkontrolle

Questionnaire for reporting in accordance with § 10 Para. 2 LkSG Supply Chain Due Diligence Act (LkSG)

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foreword

Dear Sir or Madam, The report on

the fulfillment of corporate due diligence obligations in accordance with Section 10 (2) of the Supply Chain Due Diligence Act (LkSG) is a core part of the Supply Chain Due Diligence Act. With him, the companies give a first business card on how they comply with their due diligence obligations.

With the questionnaire, BAFA helps companies to implement the legal requirements. The content of the questionnaire is fully anchored in the law and translates the legal provisions into easily understandable questions. Important: BAFA does not expect any information beyond the law! Insofar as the companies can provide voluntary information in the questionnaire, these questions are clearly marked. The waiver of voluntary information will in no case lead to a disadvantage for the company.

The risk-based principle of the LkSG is in the foreground both for the reporting obligation and for our controls of companies. Risk-based control means that BAFA will also, but not only, check random samples more closely. When selecting the companies to be examined more intensively, BAFA will apply several criteria. An important point will be, among other things, how plausible the report submitted by a company is.

BAFA sees itself as a partner to all companies that want to meet the requirements of the LkSG, ie the catalog of questions is based on the duty of care laid down in the law. The design of the questions and answer options therefore takes into account the diverse entrepreneurial realities, particularly in the first year under review. In many places there is the possibility to include processes that have been started but not completed, complex, company-specific structures or content from existing reports and documentation via free text fields in the report. Plausible explanations are appropriately acknowledged during the BAFA examination.

In order to submit the report unbureaucratically, BAFA will make an online input mask available in spring 2023 in which the report questions can be answered.

I am already encouraging all reporting companies to take a serious look at the catalog of questions and the other BAFA guidelines that have already been published and are forthcoming. Let's make a contribution together so that people around the world can live and work better.

Here's to a successful first reporting period!

Your Torsten Safarik

preamble

Status: 11/22/2022

Instructions for using the questionnaire and for filling out the report mask

General information

This catalog of questions contains an overview of both mandatory reporting questions and questions that are answered on a voluntary basis.

Not answering the voluntary questions does not result in any disadvantages for the reporting companies. Rather, the voluntary information can prove to be advantageous for the company if and because it enables a shortened examination within the framework of a possible risk-based control without further request for evidence.

The use of multiple-choice questions primarily serves to facilitate or assist in filling out the report mask. The multiple-choice questions may not always contain 100% correct or conclusive answer options. In these cases, the free text field should be used.

If information and/or data from other report formats of the company is used in the report, then there is the option of copying text modules from these report formats into the free text fields of the report mask.

Right to refuse to testify

You can refuse to answer questions that would expose you or one of the relatives referred to in Section 52 (1) of the Code of Criminal Procedure to the risk of criminal prosecution or proceedings under the Administrative Offenses Act.

If you make use of your right to refuse to answer binding questions and therefore do not answer these questions, you have the option of confirming this via a "checkbox query" when sending the report. After this explicit confirmation, the report can be submitted even if mandatory information is missing.

Closed questions

Questions for which "Yes" or "No" is the possible answer (closed questions) are in many cases supplemented by a free text field. In particular, the free text field offers the option of further explaining a "No" answer if, for example, processes have not yet been fully completed in the first reporting period or company-specific structures make a complete "Yes" answer seem unreasonable. Plausible explanations for a question answered with "No" are given appropriate consideration by BAFA.

Affiliated companies If

both the parent company and the subsidiaries in a group fall under the LkSG, all companies falling under the scope of Section 1 (1) LkSG must submit an independent report. The group parent company and the subsidiary must each answer the questions in the reporting questionnaire in full. Each report must be independently comprehensible and self-explanatory. Adopted content that is copied from the other report is generally permissible provided that compliance with the due diligence obligations in both companies is plausibly presented.

Safeguarding trade and business secrets Information

should only be given in the report if and to the extent that it does not concern trade and business secrets of your company. Therefore, if you are only able to provide limited information on mandatory reporting questions due to the protection of trade and business secrets, omit the information subject to confidentiality from your answer.

The following applies to the determination of direct

suppliers: Direct suppliers of companies belonging to the group that are decisively influenced are at the same time direct suppliers of the parent company.

The risks according to the LkSG were presented in a consolidated form as part of the reporting questionnaire and relate to the standards assigned below:*human rights risks*

M1 [Prohibition of child labor] - Section 2 (2) Nos. 1 and 2

M2 [Prohibition of forced labor and all forms of slavery] - Section 2 (2) Nos. 3 and 4 M3

[Disregard for occupational health and safety and work-related health hazards] - Section 2 para. 2 no. 5

M4 [disrespect for freedom of association - freedom of association and right to collective bargaining]
- Section 2 (2)

No. 6 M5 [Prohibition of unequal treatment in employment] - Section 2 (2) No.

7 M6 [Prohibition on withholding an appropriate wage] - Section 2 (2) No. 8 M7

[Destruction of the natural basis of life by environmental pollution] - § 2 para. 2 No. 9 M8 [illegal infringement of land rights] - § 2 para. 2 No. 10 M9 [Prohibition on commissioning or using private/public security forces,

lack of instruction or control can lead to impairments] - § 2 Para. 2 No. 11

M10 [The prohibition of a [...] action or omission in breach of duty that is directly suitable in

to impair a protected legal position (which result from the human rights treaty within the meaning of Section 2, Paragraph 1) in a particularly serious manner and whose illegality is obvious when all the relevant circumstances are considered reasonably] - Section 2, Paragraph 2, No. 12

Environmental Risks

U1 [Prohibited manufacture, use and/or disposal of mercury (Minamata Convention)]

- Section 2 Paragraph 3 No. 1 to 3

U2 [Prohibited production and/or use of substances within the scope of the Stockholm Convention (POP) and non-environmentally friendly handling of waste containing POPs] - § 2 para.
3 Nos. 4 and 5

U3 [Prohibited import/export of hazardous waste within the meaning of the Basel Convention] - § 2 Para. 3 No. 6
till 8

base data

I. Information on the reporting organization

I.1 Information about the organization

1. [free text] name of the company 2.
[multiple choice / shortlist] legal form 3. [free text]
street 4. [free text]
house number 5. [free text] zip
code 6.
[free text] place
7. [free text] (if applicable) commercial register number and register court 8. [single
choice / date selection box] Enter the financial year to which the report relates
- from [month / year] to [month / year]
9. [Free text] Number of employees
10. [free text] authorized representative(s)

II. Information about the report

II.1 Indicate whether information and/or data from others has already been published for this report light reporting formats were used:

11. [Single Choice] Yes
12. [Single Choice] No

If yes, please specify

13. [free text] what the report format is 14. [free text] and to what
extent the information and/or data has been externally checked

II.2 Provide a contact person for questions about the report or the reported information:

15. [free text] name
16. [free text] function 17.
[free text] email

III. Voluntary information on the company and procurement structure (voluntary information is not published in the final report)

III.1 In which sectors are the companies in your own business area active?

18. [Multiple Choice] Industry List by NACE Sector Classification

III.2 Naming of all affiliated companies on which a decisive influence is exercised according to § 2 Para. 6 S. 3 LkSG

19. [Free text] Name of affiliate

20. [Tick if applicable] The affiliated company is itself directly affected by the scope of application of the law due to exceeding the number of its own employees in Germany from 2023 (3,000 employees) or from 2024 (1,000 employees) and is therefore required to report.

21. [Single choice] Headquarters of the affiliate 22. [Multiple choice] Countries in which the affiliate has locations 23. [Multiple choice] Industries in which the affiliate operates 24. [Multiple choice + free text] Selection of all Areas of value creation in which the connected Un company is active in the specified sectors

Options: a. [raw material extraction] b. [Production of components/intermediates] c. [Manufacture of end products] d. [Sales/Trade] e. [waste treatment/recycling] f. [services] g. [Lending/Financing/Insurance] h. [Further]

III.3 Here you can provide information on the procurement structure:

25. [Multiple Choice] all producing countries from which goods and/or services originated during the reporting period services were procured from direct suppliers 26. [free text] the total number of direct suppliers in the reporting period 27. [multiple choice] the product groups that are relevant to your business model 28. [free text] the raw materials that are relevant to your business model

Reduced Reporting Obligation

A - Risk management oversight and senior management

responsibilities **A1.1 Were responsibilities for risk management oversight** *fixed?*

29. [Single Choice]

Yes 30. [Single Choice] No

If not

31. [Free text] Justify your answer

If so

32. [Free text] Which person(s) or function(s) is/are responsible for monitoring risk management responsible?

B - Risks identified and/or injuries identified

B1.1 Was a human rights or environmental risk identified during the reporting period?

33. [Single Choice] Yes -> Jump to "Full Reporting Obligation"

34. [Single Choice] No

If No was selected, describe clearly

35. [free text] in which period the regular risk analysis was carried out 36. [free text] the main steps and methods of the risk analysis, in particular

a. The internal and external sources used as part of the abstract risk assessment b. The methodology of identification, evaluation and prioritization within the framework of the concrete Ri safety consideration

c. Whether and to what extent information on risks and actual breaches of duty, which was obtained by processing tips from the company's complaints procedure, was taken into account in the risk analysis

i.e. How the interests of the potentially affected persons are addressed as part of the risk analysis measure are taken into account

37. [Free text] whether, and if so what, the reasons for event-related risk analyzes in the reporting period has given

B1.2 Was there a violation of a human rights or environmental duty during the reporting period established?

38. [Single Choice] Yes -> Jump to "Full Reporting Obligation"

39. [Single Choice] No

If No was selected, describe clearly

40. [Free text] which procedures are used to determine violations in one's own business area
can

41. [Free text] which procedures are used to identify violations at direct suppliers
can

42. [free text] which procedures are used to identify violations at indirect suppliers
can

C - Information on the company and procurement structure (This mandatory information is not published in the final report)

If both 34. No and 39. No were selected, provide information on the company and procurement structure – if this has not already been done in the master data.

C.1 In which sectors are the companies in your own business area active?

43. [Multiple Choice] Industry List by NACE Sector Classification

C.2 Naming of all affiliated companies on which a decisive influence according to § 2 Para. 6 S. 2 LkSG is exercised.

44. [Free text] Name of the affiliated company 45. [The affiliated company is itself directly affected by the scope of application of the law from 2023 (3,000 employees) or from 2024 (1,000 employees) and is therefore required to report because the number of employees in Germany was exceeded.

46. [Single choice] Headquarters of the affiliated company 47.

[Multiple choice] Countries in which the affiliated company has locations 48. [Multiple choice]

Industry in which the affiliated company operates 49. [Multiple choice + free text]

Selection of all Areas of value creation in which the connected Un
company is active in the specified sectors

Options: a. [raw material extraction] b. [Production of components/intermediates] c. [Manufacture of end products] d. [Sales/Trade] e. [waste treatment/recycling] f. [services] g. [Lending/Financing/ Insurance] h. [Further]

If you haven't already done so in the master data, make your own statements about the procurement structure business area, in particular too

50. [Multiple Choice] all producing countries from which goods and/or services originated during the reporting period
services were procured from direct suppliers 51. [free text] the
total number of direct suppliers in the reporting period 52. [multiple choice] the product
groups that are relevant to your business model 53. [free text] the raw materials that
are relevant to your business model

Complete reporting questionnaire

A - Strategy and anchoring

[A1] Risk management oversight and senior management responsibilities A1.1 **Were**

***responsibilities for risk management oversight for the period
fixed?***

54. [Single Choice]

Yes 55. [Single Choice] No

If not

56. [Free text] Justify your answer

If yes, describe

57. [Free text] which person(s) or function(s) are responsible for monitoring risk management dig is/are

A1.2 Has senior management established a reporting process that ensures that it is regularly informed, at least once a year, about the work of the person responsible for overseeing risk management?

58. [Single Choice]

Yes 59. [Single Choice] No

If not

60. [Free text] Justify your answer

If yes, describe

61. [Free text] the process that ensures reporting to senior management at least once a year or regularly with a view to risk management. Who reports? How often is it reported? In what form is it reported?

[A2] Policy statement on the human rights strategy A2.1

Is there a policy statement that has been prepared or updated on the basis of the risk analysis carried out in the reporting period?

62. [Single Choice]

Yes 63. [Single Choice] No

If not

64. [Free text] Justify your answer

If so

65. [Upload] Upload the policy statement (and any other relevant documents).

A2.2 Has management issued the policy statement?

66. [Single Choice]

Yes 67. [Single Choice] No

If not

68. [Free text] Justify your answer

A2.3 Is the policy statement publicly available?

69. [Single choice + free text] Yes, with reference to the source 70. [Single choice] No

If not

71. [Free text] Justify your answer

A2.4 To which target groups was the policy statement for the reporting period communicated?

72. [Multiple Choice] Own employees 73.

[Multiple Choice] Works Council/Economic Committee

74. [Multiple Choice] Direct suppliers for whom a risk was determined as part of the risk analysis was placed

75. [Multiple choice + free text] Other target groups

76. [Multiple choice] No target groups

If No Audiences is selected

77. [Free text] Justify your answer

If at least one of the answers from 72. to 75. was selected, describe

78. [Free text] how the policy statement was communicated to the respective relevant target groups.

A2.5 What elements does the policy statement contain?

79. [Multiple Choice] Description of the procedure with which the company's following obligations comes:

Choices:

a. [Establishment of a risk management system] b. [Annual Risk

Analysis] c. [Anchoring of preventive measures for risks in one's own business area, with direct suppliers and, if necessary, indirect suppliers as well as their effectiveness check]

i.e. [Corrective measures in own business area, at direct suppliers and if necessary. indirect suppliers and their effectiveness check]

e. [Provide a grievance procedure within own business, with suppliers and their effectiveness check] f.

[Obligation to document and report]

80. [Multiple choice] Description of identified priority risks 81. [Multiple choice] Description of human rights and environmental expectations to own employees and suppliers 82. [Multiple choice + free text] Other elements 83. [Multiple choice] None of the listed elements

If none of the items listed are selected

84. [Free text] Justify your answer

A2.6 Has the policy statement been updated for the reporting period?

85. [Single Choice] Yes 86. [Single Choice] No

If not

87. [Free text] Justify your answer

If yes, describe

88. [free text] what the reasons for the updates were 89. [free text] what adjustments were made

[A3] Anchoring of the human rights strategy within one's own organization A3.1 In which relevant specialist departments/business processes was the anchoring of the human rights strategy ensured within the reporting period?

90. [Multiple Choice] Personnel/HR 91. [Multiple Choice] Site Development/Management 92. [Multiple Choice] Environmental Management 93. [Multiple Choice] Occupational Safety and Health Management 94. [Multiple Choice] Communication/Corporate Affairs 95. [Multiple Choice] Research and Development 96. [Multiple Choice] Purchasing/Procurement 97. [Multiple Choice] Supplier Management 98. [Multiple Choice] CSR/Sustainability 99. [Multiple Choice] Legal/Compliance 100. [Multiple Choice] Quality Management 101. [Multiple Choice] Mergers and Acquisitions 102. [Multiple Choice] Business Development 103. [Multiple Choice] IT/Digital Infrastructure 104. [Multiple Choice] Community/Stakeholder Engagement 105. [Multiple Choice] Revision 106. [Multiple Choice] Economic Committee 107. [Multiple choice + free text] Other 108. [Multiple choice] In no department

If In no department was selected

109. [Free text] Justify your answer

If at least one of the answers from 90th to 107th was selected, describe

110. [Free text] how the responsibility for the implementation of the strategy is distributed within the different functional departments/business processes
 111. [free text] how the strategy is integrated into operational processes and procedures
 112. [free text] which resources and expertise are made available for implementation in the procedures

B - Risk analysis and preventive measures

[B1] Execution, procedure and results of the risk analysis B1.1 Was a regular

(annual) risk analysis carried out in the reporting period in order to identify, weight and prioritize risks related to human rights and the environment?

113. [Multiple Choice] Yes, for own business
 114. [Multiple Choice] Yes, for direct suppliers
 115. [Multiple Choice] No

If not

116. [Free text] Justify your answer

If 113. or 114. Yes is selected, describe

117. [free text] in which period the annual risk analysis was carried out
 118. [free text] the procedure of the risk analysis

Voluntary information: If 113. or 114. Yes was selected, were indirect suppliers also considered as part of the regular (annual) risk analysis in the reporting period?

119. [Single Choice] Yes
 120. [Single Choice] No

Voluntary information: If 119. Yes is selected, describe

121. [Free text] the process by which indirect suppliers were included in the regular (annual) risk analysis.

B1.2 Were event-related risk analyzes also carried out in the reporting period?

122. [Multiple Choice] Yes, based on internal/strategic decisions
 123. [Multiple Choice] Yes, based on external factors
 124. [Multiple Choice] Yes, based on substantiated knowledge of possible violations of indirect suppliers
 125. [Multiple Choice] Yes, due to significant changes in the risk situation due to new products/projects
 126. [Multiple Choice] Yes, due to a significant change in the risk situation due to new business areas
 127. [Multiple choice] [Free text] Yes, due to other reasons
 128. [Multiple choice] No

If not

129. [Free text] Justify your answer

If yes, describe

130. [free text] the specific reasons

131. [free text] the findings of the analysis in relation to a significantly changed and/or extended risk situation

132. [Free text] to what extent findings from the processing of information/complaints have been incorporated

B1.3 What specific risks were identified as part of the risk analysis(s)? Choose for each its own business area, the direct supplier and, if applicable, the indirect supplier. _____

133. [Multiple Choice] M1 Prohibition of child labor

134. [Multiple Choice] M2 Prohibition of forced labor and all forms of slavery 135.

[Multiple Choice] M3 Disregard for occupational safety and health hazards 136. [Multiple Choice] M4 Disregard for freedom of association – freedom of association and right to collective bargaining

137. [Multiple choice] M5 Prohibition of unequal treatment in employment 138.

[Multiple choice] M6 Prohibition of withholding adequate wages 139. [Multiple choice]

M7 Destruction of natural livelihoods through environmental pollution 140. [Multiple choice] M8 Unlawful violation of land rights 141 142. [Multiple choice + free text] M10 The

prohibition of a [...] action or omission in breach of duty that is directly suitable is to adversely affect a protected legal position (which result from the human rights agreement in the sense of § 2 para. 1) in a particularly serious way and whose illegality is obvious when all circumstances that come into consideration are judiciously assessed

143. [Multiple Choice] U1 Prohibited manufacture, use and/or disposal of mercury (Minamata Convention)

144. [Multiple Choice] U2 Prohibited production and/or use of substances within the scope of the Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs

145. [Multiple Choice] U3 Prohibited import/export of hazardous waste within the meaning of the Basel Convention mens

146. [Multiple Choice] No risks

B1.4 Were the risks identified in the reporting period weighted and prioritised, and if so, on the basis of which appropriateness criteria?

147. [Multiple Choice] Yes, based on the nature and size of one's business 148. [Multiple Choice]

Yes, based on one's ability to influence 149. [Multiple Choice] Yes, based on the expected severity of the injury by degree, number of be met and irreversibility

150. [Multiple choice] Yes, based on the probability of occurrence 151.

[Multiple choice] Yes, based on the type of causal contribution 152.

[Multiple choice] [free text] Yes, based on other factors 153.

[Multiple choice] No

If not

154. [Free text] Justify your answer

If yes, please describe in more detail

155. [Free text] how the weighting and prioritization was carried out and what considerations were made were hit

[B2] Preventive measures in your own business area B2.1 Which

risks were prioritized in your own business area in the reporting period? name the specific risk and in which country it occurs.

156. [Multiple choice] No risks 157.

[Multiple choice + free text] M1 Prohibition of child labor

158. [Multiple choice + free text] M2 Prohibition of forced labor and all forms of slavery 159.

[Multiple choice + free text] M3 Disregard for occupational safety and health work-related health care drive

160. [Multiple choice + free text] M4 Violation of freedom of association - freedom of association and right to collective bargaining

161. [Multiple choice + free text] M5 Prohibition of unequal treatment in employment

162. [Multiple choice + free text] M6 Prohibition of withholding adequate wages 163.

[Multiple choice + free text] M7 Destruction of the natural basis of life through environmental pollution ments

164. [Multiple choice + free text] M8 Unlawful violation of land rights 165.

[Multiple choice + free text] M9 Prohibition on the engagement or use of private/public security forces that may lead to impairments due to a lack of instruction or control

166. [Multiple choice + free text] M10 The prohibition of a [...] action or omission in breach of duty that is directly capable of impairing a protected legal position (resulting from the human rights treaty within the meaning of Section 2 (1)) in a particularly serious manner and whose unlawfulness is evident upon reasonable assessment of all relevant circumstances 167. [Multiple choice +

free text] U1 Prohibited production, use and/or disposal of mercury (Minamata Convention)

168. [Multiple choice + free text] U2 Prohibited production and/or use of substances within the scope of the Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs

169. [Multiple choice + free text] U3 Prohibited import/export of hazardous waste as defined by the Basel Convention

If No Risks is selected

170. [Free text] Justify your answer

B2.2 What preventive measures were taken in the reporting period to prevent and minimize of the priority risks implemented in your own business area?

171. [Multiple choice] Conduct training in relevant business areas 172. [Multiple choice]

Conduct risk-based control measures 173. [Multiple choice + free text]

Other/additional measures 174. [Multiple choice] No preventive measures

If No preventive measures is selected

175. [Free text] Justify your answer

If at least one of the answers from 171. to 173. was selected, describe each

176. [free text] the implemented measures and in particular specify the scope (e.g. number, coverage, scope)

177. [Free text] To what extent the measures contribute to the prevention and minimization of the priority risks carry

178. [Free text] to what extent the interests of potential victims and/or their legitimate representatives were taken into account in the design and implementation of the measures

B2.3 Has a process for checking the effectiveness of the measures (training, risk-based control measures and other measures) been defined and implemented?

179. [Single Choice]

Yes 180. [Single Choice] No or only partially

If no or only partially

181. [Free text] Justify your answer

If yes, describe

[free text] the process(es) for checking the effectiveness of the measures

[B3] Preventive measures at direct suppliers

B3.1 Which risks were prioritized for direct suppliers in the reporting period? To name the specific risk and in which country it occurs.

182. [Multiple choice] No risks 183.

[Multiple choice + free text] M1 Prohibition of child labor 184.

[Multiple choice + free text] M2 Prohibition of forced labor and all forms of slavery 185. [Multiple choice + free text] M3 Disregard for occupational safety and health work-related health care drive

186. [Multiple choice + free text] M4 Violation of freedom of association - freedom of association and right to collective bargaining

187. [Multiple choice + free text] M5 Prohibition of unequal treatment in employment 188.

[Multiple choice + free text] M6 Prohibition of withholding adequate wages 189. [Multiple choice + free text] M7 Destruction of the natural basis of life through environmental pollution ments

190. [Multiple choice + free text] M8 Unlawful violation of land rights 191. [Multiple

choice + free text] M9 Prohibition on the engagement or use of private/public security forces that may lead to impairments due to a lack of instruction or control

192. [Multiple choice + free text] M10 The prohibition of a [...] action or omission in breach of duty that is directly capable of impairing a protected legal position (resulting from the human rights treaty within the meaning of Section 2 (1)) in a particularly serious manner and whose unlawfulness is evident upon reasonable assessment of all relevant circumstances 193. [Multiple choice + free text] U1 Prohibited production,

use and/or disposal of mercury (Minamata Convention)

194. [Multiple choice + free text] U2 Prohibited production and/or use of substances within the scope of the Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs

195. [Multiple choice + free text] U3 Prohibited import/export of hazardous waste within the meaning of the Basel convention

If No Risks is selected

196. [Free text] Justify your answer

B3.2 What preventive measures were taken in the reporting period to prevent and minimize of priority risks implemented at direct suppliers?—

197. [Multiple Choice] Development and implementation of appropriate procurement strategies and a purchasing

practices 198. [Multiple Choice] Integrating expectations into supplier selection

199. [Multiple Choice] Obtaining contractual assurances for compliance with and implementation of Er maintenance along the supply chain

200. [Multiple choice] Training and further education to enforce the contractual assurance 201. [Multiple choice] Agreement and implementation of risk-based control measures 202. [Multiple choice + free text]

Other/further measures 203. [Multiple choice] No preventive measures

If No preventive measures is selected

204. [Free text] Justify your answer

If answer 197. is selected, describe

205. [Free text] the measures implemented and the extent to which delivery times, purchasing prices or the duration of contractual relationships have been adjusted

206. [free text] to what extent adjustments in one's own procurement strategy and purchasing practices should contribute to the prevention and minimization of priority risks 207. [free

text] to what extent the interests of those potentially affected and/or their legitimate representatives in the design, implementation and verification of the effectiveness of the measures have been taken into account

If at least one of the answers from 198. to 202. was selected, describe each

208. [free text] the implemented measures and in particular specify the scope (e.g. number, coverage, scope)

209. [free text] to what extent the measures contribute to the prevention and minimization of the priority risks carry

210. [Free text] to what extent the interests of potential victims and/or their legitimate representatives were taken into account when designing and implementing the measures

B3.3 Has a process for checking the effectiveness of the measures (procurement practices, purchasing strategy and other measures) been defined and implemented?

211. [Single Choice]

Yes 212. [Single Choice] No or only partially

If no or only partially

213. [Free text] Justify your answer

If yes, describe

[free text] the process(es) for checking the effectiveness of the measures

[B4] Preventive measures at indirect suppliers

B4.1 Which risks were prioritized at indirect suppliers in the reporting period based on the event-related risk analysis? Name the specific risk and in which country it occurs.

214. [Multiple choice] No risks 215.

[Multiple choice + free text] M1 Prohibition of child labor 216.

[Multiple choice + free text] M2 Prohibition of forced labor and all forms of slavery 217. [Multiple choice + free text] M3 Disregard for occupational safety and health work-related health care drive

218. [Multiple choice + free text] M4 Violation of freedom of association - freedom of association and right to collective bargaining

219. [Multiple choice + free text] M5 Prohibition of unequal treatment in employment 220.

[Multiple choice + free text] M6 Prohibition of withholding adequate wages 221. [Multiple choice + free text] M7 Destruction of the natural basis of life through environmental pollutions

222. [Multiple choice + free text] M8 Unlawful violation of land rights 223. [Multiple choice + free text] M9 Prohibition on the engagement or use of private/public security forces that may lead to impairments due to a lack of instruction or control

224. [Multiple choice + free text] M10 The prohibition of a [...] action or omission in breach of duty that is directly capable of impairing a protected legal position (resulting from the human rights treaty within the meaning of Section 2 (1)) in a particularly serious manner and the unlawfulness of which is evident after a reasonable assessment of all relevant circumstances 225. [Multiple choice + free text] U1 Prohibited production, use and/or disposal of mercury (Minamata Convention)

226. [Multiple choice + free text] U2 Prohibited production and/or use of substances within the scope of the Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs

227. [Multiple choice + free text] U3 Prohibited import/export of hazardous waste as defined by the Basel Convention

If No Risks is selected

228. [Free text] Justify your answer

B4.2 Which preventive measures were implemented for the reporting period to prevent and minimize the priority risks at indirect suppliers? _____

229. [Multiple Choice] Development and implementation of appropriate procurement strategies and a purchasing practices 230. [Multiple choice] Implementation of risk-based control measures 231. [Multiple choice] Supporting the supplier in preventing and minimizing the risk 232. [Multiple choice] Implementation of industry-specific or cross-industry initiatives 233. [Multiple choice + free text] Other/further measures 234. [Multiple choice] No preventive measures

If No preventive measures is selected

235. [Free text] Justify your answer

If answer 229. is selected, describe

236. [free text] the measures implemented 237.

[free text] to what extent adjustments in one's own procurement strategy and purchasing practices should contribute to the prevention and minimization of priority risks 238. [free text] to

what extent the interests of those potentially affected and/or their legitimate representatives contribute the design and implementation of the measures were taken into account

If at least one of the answers 230. to 231. was selected, describe each

239. [Free text] the implemented measures and in particular specify the scope (e.g. number, coverage, scope)

240. [free text] to what extent adjustments in dealing with suppliers to prevent and minimize the to contribute to priority risks

241. [Free text] the extent to which the interests of those potentially affected and/or their legitimate representatives were taken into account in the design, implementation and review of the effectiveness of the measures

If at least one of the answers 232. to 233. was selected, describe each

242. [Free text] the implemented measures and in particular specify the scope (e.g. number, coverage, scope)

243. [free text] to what extent other/further measures to prevent and minimize the priority risks should contribute

244. [Free text] the extent to which the interests of those potentially affected and/or their legitimate representatives were taken into account in the design, implementation and review of the effectiveness of the measures

B4.3 Has a process for checking the effectiveness of the measures (procurement practices, purchasing strategy and other measures) been defined and implemented?

245. [Single Choice] Yes

246. [Single Choice] No or only partially

If no or only partially

247. [Free text] Justify your answer

If yes, describe

248. [Free text] the process(es) for checking the effectiveness of the measures

[B5] Communication of results B5.1 Have the

results of the risk analysis(s) for the reporting period been communicated internally to relevant Ent decision maker communicated? Choose:

249. [Multiple Choice] Management 250.
[Multiple Choice] Purchasing/Procurement
251. [Multiple Choice] Human
Resources 252. [Multiple Choice] Economic
Committee 253. [Multiple Choice + Free
Text] Other 254. [Multiple Choice] No

If not

255. [Free text] Justify your answer

[B6] Changes and event-related effectiveness check B6.1 Have there been any changes in the priority risks compared to the previous reporting period?

256. [Single Choice]
Yes 257. [Single Choice]
No 258. [Single Choice] No previous year's report available

If not

259. [Free text] Justify your answer

If yes, name

260. [Free text] what changes have been made in relation to the priority risks compared to the previous Be reference period have resulted

C - Injury Findings and Remedial Actions

[C1] Identification of violations and corrective measures in own business area

C1.1 Were violations identified in your own business area during the reporting period?

261. [Single Choice] Yes, only domestic
262. [Single Choice] Yes, only abroad
263. [Single Choice] Yes, domestic and
international 264. [Single Choice] No

If no, describe

265. [free text] which procedures are used to identify violations in one's own business area
can

If yes, describe

266. [Free text] which procedures are used to determine violations in one's own business area
can

267. [Free text] Your company's approach to ensuring remedial action in the event of a breach
can be created and that their implementation also has an effect 268.

[free text] to what extent the interests of those potentially affected and/or their legitimate representatives
were taken into account in the design, implementation and review of the effectiveness of the
measures

*If yes, in which areas were violations identified in your own business area? As a voluntary statement, you
can enter the number of violations per topic.*

269. [Multiple choice + free text] M1 Prohibition of child labor 270.

[Multiple choice + free text] M2 Prohibition of forced labor and all forms of slavery 271. [Multiple
choice + free text] M3 Disregard for occupational health and safety
drive

272. [Multiple choice + free text] M4 Violation of freedom of association – freedom of association and
the right to collective

bargaining 273. [Multiple choice + free text] M5 Prohibition of unequal treatment in

employment 274. [Multiple choice + free text] M6 Prohibition of withholding adequate

wages 275. [multiple choice + free text] M7 Destruction of the natural basis of life through environmental pollutio
ments

276. [Multiple choice + free text] M8 Unlawful violation of land rights 277. [Multiple

choice + free text] M9 Prohibition on the engagement or use of private/public security forces that may lead to
impairments due to a lack of instruction or control

278. [Multiple choice + free text] M10 The prohibition of a [...] action or omission in breach of duty that is directly
capable of impairing a protected legal position (resulting from the human rights treaty within the meaning
of Section 2 (1)) in a particularly serious manner and the unlawfulness of which is evident after a

reasonable assessment of all relevant circumstances 279. [Multiple choice + free text] U1 Prohibited
production, use and/or disposal of mercury (Minamata Convention)

280. [Multiple choice + free text] U2 Prohibited production and/or use of substances within the scope of the
Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs

281. [Multiple choice + free text] U3 Prohibited import/export of hazardous waste as defined by the
Basel Convention

If any of the answers from 261. to 263. were selected, have you taken corrective action?

282. [Single Choice]

Yes 283. [Single Choice] No

If No is selected

284. [Free text] Justify your answer

If Yes is selected, describe the appropriate remedial actions you have taken and also describe

285. [Free text] the cases in which violations could not be terminated and where this occurs have
286. [free text] which long-term remedial measures have been taken, in particular which considerations have been made with regard to the selection and design of the measures within the framework of the corresponding follow-up concepts for termination or further minimization
287. [free text] how the effectiveness of the measures is checked
288. [free text] to what extent the interests of those potentially affected and/or their legitimate representatives were taken into account when designing, implementing and checking the effectiveness of the measures

If 282. Yes was selected, did the corrective actions result in the termination of the breach?

289. [single choice]
yes 290. [single choice + free text]
partially 291. [single choice + free text] no

If one of the answers from 261. to 263. was selected, have you analyzed to what extent the identified injury represents an indication that existing preventive measures may need to be adjusted/supplemented?

292. [Free text] Describe the process, results and consequences.

[C2] Findings of injuries and corrective actions for immediate suppliers

C2.1 Were violations identified at direct suppliers during the reporting period?—

293. [Single Choice]
Yes 294. [Single Choice] No

If no, describe

295. [Free text] which procedures are used to identify violations at direct suppliers can

If yes, describe

296. [Free text] which procedures are used to identify violations at direct suppliers can

297. [free text] on which basis the identified violations were weighted, prioritized and the trade-offs made 298. [free text] your company's approach to ensuring that violations can be remedied and that the implementation and results are effective 299. [free text] to what extent the interests of those potentially affected and/or their legitimate representatives were taken into account in the design, implementation and review of the effectiveness of the measures

If yes, in which areas have violations been identified at direct suppliers? As a voluntary statement, you can enter the number of violations per topic.

300. [Multiple choice + free text] M1 Prohibition of child labor
301. [Multiple choice + free text] M2 Prohibition of forced labor and all forms of slavery 302.
[Multiple choice + free text] M3 Disregard for occupational health and safety
drive
303. [Multiple choice + free text] M4 Violation of freedom of association - freedom of association and right to
collective bargaining
304. [Multiple choice + free text] M5 Prohibition of unequal treatment in employment 305.
[Multiple choice + free text] M6 Prohibition of withholding adequate wages 306. [Multiple
choice + free text] M7 Destruction of the natural basis of life through environmental pollution
ments
307. [Multiple choice + free text] M8 Unlawful violation of land rights 308. [Multiple
choice + free text] M9 Prohibition on the engagement or use of private/public security forces that may lead
to impairments due to a lack of instruction or control
309. [Multiple choice + free text] M10 The prohibition of a [...] action or omission in breach of duty that is
directly capable of impairing a protected legal position (resulting from the human rights treaty within
the meaning of Section 2 (1)) in a particularly serious manner and the unlawfulness of which is evident
after a reasonable assessment of all relevant circumstances 310. [Multiple choice + free text]
U1 Prohibited production, use and/or disposal of mercury (Minamata Convention)
311. [Multiple choice + free text] U2 Prohibited production and/or use of substances within the scope of the
Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs
312. [Multiple choice + free text] U3 Prohibited import/export of hazardous waste as defined by the
Basel Convention

If 293. Yes was selected, did you take appropriate remedial action?

313. [Single Choice]
Yes 314. [Single Choice] No

If No is selected

315. [Free text] Justify your answer

If Yes is selected, describe the appropriate remedial actions you have taken and also describe

316. [free text] which remedial measures have been taken, in particular which considerations have been
made with regard to the selection and design of the measures within the framework of the corresponding
follow-up concepts for termination and minimization
317. [free text] how the effectiveness of the measures is checked 318.
[free text] to what extent the interests of those potentially affected and/or their legitimate representatives are
taken into account in the design, implementation and verification of the effectiveness of the measures
became

If 313. Yes was selected, did the corrective actions result in the termination of the violation?

319. [single choice] yes
320. [single choice + free text] partially
321. [single choice + free text] no

If 293. Yes was selected, have you analyzed to what extent the identified injury is an indication of a possible adaptation/supplement of existing preventive measures?

322. [Free text] Describe the process, results and consequences

C2.3 During the reporting period, were there any direct supplier violations that are not within could be terminated in the foreseeable future?

323. [Single Choice]

Yes 324. [Single Choice] No

If yes, describe

325. [free text] the cases in which violations could not be terminated 326. [free text]

what long-term remedial measures were taken, in particular what considerations were made in relation to the selection and design of the measures within the framework of the corresponding follow-up concepts for termination or minimization became

327. [free text] how the effectiveness of the measures is checked

328. [free text] to what extent the interests of those potentially affected and/or their legitimate representatives are taken into account when designing, implementing and checking the effectiveness of the measures became

329. [free text] what the concrete timeline of the concept looks like

If Yes was selected, name what measures were taken in the creation and implementation of the concept were considered

330. [Multiple choice] Collaborate with the infringing company to develop and implement a plan. 331.

[Multiple choice] Partner with other

companies through industry initiatives and Industry Standards

332. [Multiple Choice] Temporary Suspension of Business Relationships 333.

[Multiple Choice + Free Text] Other

If Yes was selected, in how many cases was the business relationship with one or more immediate suppliers severed as a result of the violations?

334. [Free text] Number of business terminations due to serious violations, that could not be completed (optional: explanation)

[C3] Findings of violations and corrective actions at indirect suppliers

C3.1 Were violations found at indirect suppliers during the reporting period?

335. [Single Choice]

Yes 336. [Single Choice] No

If no, describe

337. [free text] which procedures are used to identify violations at indirect suppliers can

If yes, describe

338. [free text] which procedures are used to identify violations at indirect suppliers
can
339. [free text] on which basis the identified violations were weighted and prioritized and what considerations were made 340. [free text] which remedial measures were taken, if any, and in particular what considerations with regard to the selection and design of measures within the framework of the corresponding Termination and minimization concepts have been made
341. [Free text] the extent to which the interests of those potentially affected and/or their legitimate representatives were taken into account in the design, implementation and review of the effectiveness of the measures

If Yes is selected, in which topics have violations been identified at indirect suppliers? As a voluntary statement, you can enter the number of violations per topic.

342. [Multiple choice + free text] M1 Prohibition of child labor 343. [Multiple choice + free text] M2 Prohibition of forced labor and all forms of slavery 344. [Multiple choice + free text] M3 Disregard for occupational health and safety drive
345. [Multiple choice + free text] M4 Violation of freedom of association – freedom of association and the right to collective bargaining 346. [Multiple choice + free text] M5 Prohibition of unequal treatment in employment 347. [Multiple choice + free text] M6 Prohibition of withholding adequate wages 348. [multiple choice + free text] M7 Destruction of the natural basis of life through environmental pollutions
349. [Multiple choice + free text] M8 Unlawful violation of land rights 350. [Multiple choice + free text] M9 Prohibition on the engagement or use of private/public security forces that may lead to impairments due to a lack of instruction or control
351. [Multiple choice + free text] M10 The prohibition of a [...] action or omission in breach of duty that is directly capable of impairing a protected legal position (resulting from the human rights treaty within the meaning of Section 2 (1)) in a particularly serious manner and the unlawfulness of which is evident after a reasonable assessment of all relevant circumstances 352. [Multiple choice + free text] U1 Prohibited production, use and/or disposal of mercury (Minamata Convention)
353. [Multiple choice + free text] U2 Prohibited production and/or use of substances within the scope of the Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs
354. [Multiple choice + free text] U3 Prohibited import/export of hazardous waste as defined by the Basel Convention

C3.2 During the reporting period, were there any violations at indirect suppliers not within a could be terminated in the foreseeable future?

355. [Single Choice]
Yes 356. [Single Choice] No

If yes, describe

357. [free text] the cases in which violations could not be terminated are structural challenges, which are long-term, etc.

358. [Free text] whether and, if so, what long-term remedial measures have been taken, in particular what considerations have been made with regard to the selection and design of the measures within the framework of the corresponding follow-up concepts for termination or minimization
359. [free text] how the effectiveness of the measures is checked
360. [free text] to what extent the interests of those potentially affected and/or their legitimate representatives were taken into account when designing, implementing and checking the effectiveness of the measures

D - Complaints Procedure

[D1] Setting up or participating in a complaints procedure D1.1 In what form was a complaints procedure offered for the reporting period?

361. [Multiple choice] In-house complaints procedure 362. [Multiple choice] Participation in an external procedure 363. [Multiple choice] Combination of internal and external procedures 364. [Multiple choice + free text] Other 365. [Multiple choice] In no way

If In no form is selected

366. [Free text] Justify your answer

If at least one of the answers from 361. to 364. was selected, describe

367. [free text] the company's own procedure and/or the procedure to which your company adheres involved
368. [Free text] to what extent the potential participants who are to use the procedure are involved in the conception, review and improvement of the process

D1.2 Which potential stakeholders have access to the grievance mechanism?

369. [Multiple choice] Own workers 370. [Multiple choice] Communities near own sites 371. [Multiple choice] Workers at suppliers 372. [Multiple choice] External stakeholders such as NGOs, unions, etc. 373. [Multiple choice + free text] Other 374. [Multiple choice] No parties

If No Participants is selected

375. [Free text] Justify your answer

If at least one of the answers from 369. to 373. is selected, how is access to the complaints procedure ensured for the different groups of potential stakeholders?

376. [Multiple choice] Publicly accessible rules of procedure in text form 377. [Multiple choice] Information on availability 378. [Multiple choice] Information on jurisdiction

379. [Multiple choice] Process information 380. [Multiple choice] All information is clear and understandable 381. [Multiple choice] All information is publicly available 382. [Multiple choice] None

D1.3 Was the Rules of Procedure publicly available during the reporting period?

383. [Single choice + free text] Yes, with indication of where it is publicly available 384. [Single choice] No

If not

385. [Free text] Justify your answer

[D2] Complaints Procedure Requirements

D2.1 Were responsibilities for the implementation of the procedure specified for the reporting period?

386. [Single Choice] Yes

387. [Single Choice] No

If not

388. [Free text] justify your answer

If yes, which criteria are ensured for those responsible?

389. [Multiple Choice] those responsible can act impartially 390. [Multiple Choice] those responsible are not bound by instructions within the scope of this competence 391. [Multiple Choice] those responsible comply with their obligation of confidentiality 392. [Multiple Choice] none of the above

D2.2 Have precautions been taken during the reporting period to protect potential participants from discrimination or punishment as a result of a complaint?

393. [Single Choice] Yes

394. [Single Choice] No

If not

395. [Free text] Justify your answer

If yes, describe what precautions have been taken, in particular

396. [Free text] how the complaints procedure protects the confidentiality of the identity of whistleblowers guarantees

397. [free text] through which further measures whistleblowers are protected

[D3] Effectiveness of Complaints Procedure

D3.1 Did you receive information about the complaints procedure during the reporting period?

398. [Single Choice]

Yes 399. [Single Choice] No

If yes, please provide details

400. [Free text] of the duration of the proceedings - target duration and actual duration of the proceedings (statement of the shortest and the longest duration of the procedure with a brief explanation of the facts)

401. [free text] the total number of complaints received and, if applicable, changes compared to the previous reporting period 402. [free text] the proportion

of resolved complaints in the total number of complaints (with optional explanation)

If Yes is selected, on which issues have complaints been received?

403. [Multiple Choice] M1 Prohibition of child labor

404. [Multiple Choice] M2 Prohibition of forced labor and all forms of slavery 405. [Multiple Choice] M3 Disregard for occupational safety and health hazards 406. [Multiple Choice] M4 Disregard for freedom of association – freedom of association and right to collective bargaining

407. [Multiple Choice] M5 Prohibition of unequal treatment in employment 408.

[Multiple Choice] M6 Prohibition of withholding adequate wages 409. [Multiple Choice]

M7 Destruction of the natural basis of life through environmental pollution 410. [Multiple Choice] M8 Unlawful violation of land rights 411 [Multiple choice] M9 Prohibition on commissioning

or using private/public security forces that could lead to impairments due to a lack of instruction or control is to adversely affect a protected legal position (which result from the human rights agreement in the sense of § 2 para. 1) in a particularly serious way and whose illegality is obvious when all circumstances that come into consideration are judiciously assessed

413. [Multiple Choice] U1 Prohibited manufacture, use and/or disposal of mercury (Minamata Convention)

414. [Multiple choice] U2 Prohibited production and/or use of substances within the scope of the Stockholm Convention (POP) and non-environmentally sound handling of waste containing POPs

415. [Multiple Choice] U3 Prohibited import/export of hazardous waste within the meaning of the Basel Convention mens

If Yes is selected, describe

416. [free text] what conclusions were drawn from the complaints/information received and to what extent these findings have led to adjustments in risk management

D3.2 Has the grievance mechanism for the reporting period been reviewed for effectiveness?

417. [Multiple choice] Yes, annual review 418.

[Multiple choice] Yes, ad hoc review 419. [Multiple choice]

No

If not

420. [Free text] Justify your answer

If one of the answers from 417. to 418. was selected, describe

421. [free text] the extent to which feedback was obtained from internal and external stakeholders, in particular (potential) stakeholders for the evaluation 422.

[free text] how the effectiveness of the complaints procedure is measured 423. [free text] what findings regarding the effectiveness were drawn from the review and which measures were derived from this

E - Evaluation of risk management and conclusions E1.1 Is there a process to comprehensively review risk management for its adequacy, effectiveness and appropriate consideration of the interests of (potentially) affected people?

424. [Single Choice]

Yes 425. [Single Choice] No

If not

426. [Free text] Justify your answer

If yes, which areas of risk management are reviewed for adequacy and effectiveness?

427. [Multiple Choice] Resources and Expertise 428.

[Multiple Choice] Process of Risk Analysis and Prioritization 429.

[Multiple Choice] Preventive Actions 430. [Multiple

Choice] Remedial Actions 431. [Multiple

Choice] Grievance Procedures 432. [Multiple

Choice] Consideration of Interests potentially affected 433. [Multiple choice]

Documentation 434. [Multiple choice +

free text] Other 435. [Multiple choice] No

areas

If No Areas is selected

436. [Free text] Justify your answer

If yes, describe

437. [free text] how this test is carried out

----- End of questionnaire -----

glossary

appropriateness

Discretion and scope for action with regard to *how* risk management is implemented. This relates to the selection and design of measures and the personnel, financial or other effort that is made to design risk management. Nothing unreasonable is expected of companies; the intensity of their efforts can and may vary depending on their business activities and the associated risks. The adequacy criteria from Section 3 (2) further spell out the principle of adequacy.

Reference source: LkSG - specific definition

adequacy criteria

The appropriate way of acting that satisfies the duty of care is determined

1. the nature and scope of the company's business activities, 2. the company's ability to influence the direct causer of a human rights or environmental risk or the violation of a human rights or environmental obligation, 3. the typically expected severity of the violation, reversibility the violation and likelihood of violation of a human rights or environmental obligation; and
4. According to the nature of the causal contribution of the company to the human rights or environmental risk or to the violation of a human rights or an environmental obligation

Reference source: § 3 para. 2

Reason (for carrying out a risk analysis)

The following situations, among others, represent reasons for carrying out a risk analysis again:

- before starting a new job or business relationship, - before making basic strategic decisions, - changes in business activities such as an upcoming market entry, - a product launch, - a change in business principles or more extensive business changes.

Analysis may also be necessary in response to or in anticipation of changes in the business environment.

Reference source: Justification for the law (BT-Drs. 19/28649, p. 45)

Contributing

In general, contributing means that the impact is the result of an action by a third party. The company *contributes* when the company's action or omission in any way permits, enables or encourages a breach of a specific duty.

When determining whether a company makes such a contribution (particularly in the context of the supply chain), the following factors should be considered:

1. The extent to which the company encourages or encourages harm by a third party.
In other words, to what extent does the company's action increase the risk that the breach will occur.
2. The extent to which the company knew or should have known of the breach.
In other words, to what extent was the injury foreseeable.
3. The degree to which the company's action would have actually prevented, minimized, or ended the violation. In other words, to what extent has the company failed to act appropriately.

See also Definition of *Connected*: The concept of *contributing vs. connected* is dynamic. At first, companies can only be *indirectly involved* in infringements, but if they fail to act, they can ultimately also *contribute to the infringement itself*.

Reference source: OECD Due Diligence Guide for Responsible Business Conduct, p. F29, p. 73

Procurement

Generic term for all processes that a purchasing company performs to acquire goods and services from suppliers that are necessary for the manufacture of its products and/or the provision of its services. This includes strategic, long-term or ongoing considerations of competition and market positioning, needs identification, choice of sourcing countries and (indirect or direct) sourcing model, supplier management, contract design, purchasing.

Reference source: Grüner Knopf master glossary, adapted to the definition of the supply chain in the LkSG

Procurement category Groupings of

similar goods or services whose supply, demand, and suppliers are determined by similar factors. Example: The product is a pen, office supplies would be a possible procurement category.

A procurement category can be defined at any level that goes beyond an individual procurement. The determination of the categories depends on the size and type of the organization and its supply chain.

Reference source: <https://www.buyingfor.vic.gov.au/identifying-procurement-categories-goods-and-services-procurement-guide>

Employees In terms

of effective human rights protection, the term employee is to be understood broadly. Self-employed people who deliver to a company are also included, as well as those employees who are not or insufficiently recorded statistically or under labor and social law or who are subject to work bans.

Reference source: BAFA FAQs, VII. Due diligence requirements for setting up risk management

Determining Influence

A determining influence on an affiliated company initially presupposes that an influence is possible under the applicable law. All economic, personal, organizational and legal ties between the parent company and the subsidiary must be considered and weighted in context. Evidence of a decisive influence can be a high majority interest in the subsidiary, the existence of a group-wide compliance system, the takeover

of responsibility for the control of core processes in the subsidiary, a corresponding legal constellation in which the possibility of exerting influence is created, personnel overlaps at the (business) management level, a decisive influence on the supply chain management of the subsidiary or influence over the shareholders' meeting. The fact that the business area of the subsidiary corresponds to the business area of the parent company, for example because the subsidiary produces and uses the same products or provides the same services, can also be a corresponding indication.

Reference source: Justification for the law (BT-Drs. 19/30505, p. 38)

Affected persons (see also potentially affected persons)

People or groups who are or could be directly or indirectly affected by the actions of a company and its direct and indirect suppliers through human rights-related or environmental violations. (Potentially) affected persons are an important subgroup of a company's external stakeholders.

Reference source: Based on OECD Due Diligence Guide for Responsible Business Conduct, p. F8, p.50

Affected Stakeholders

Affected stakeholders are individuals or groups with interests that are or could be influenced, positively or negatively, by the activities of the company and its value chain.

Reference source: European Sustainability Reporting Standards (ESRS 1) - exposure draft

Trade and business secrets Trade and business secrets

are understood to be all facts, circumstances and processes related to a company that are not obvious but only accessible to a limited group of people and the non-disclosure of which the legal entity has a legitimate interest in (BVerfG, decision of 14. March 2006, Az. 1 BvR 2087/03; cf. also the definition in § 2 of the law for the protection of business secrets (GeschGehG), which, according to the decision of March 5, 2022 of the BVerfG 20 F 3.19, can also be used in the context of administrative law).

Reference source: BVerfG, BVerwG, § 2 GeschGehG

Own business area

Within the meaning of this law, one's own business area includes every activity of the company to achieve the company's goal. This covers every activity for the manufacture and recycling of products and the provision of services, regardless of whether it is carried out at a location in Germany or abroad. In affiliated companies, a company belonging to the group is part of the parent company's own business area if the parent company exercises a decisive influence on the company belonging to the group.

Reference source: § 2 para. 6

Purchasing practices

Entrepreneurial processes of purchasing goods and services. This includes strategic (determination of purchasing needs, pricing) as well as operational processes (planning and forecasting, price negotiation, placing orders, payment and terms of payment). Purchasing is a part of procurement.

Reference source: From the Grüner Knopf master glossary, own definition

informants

Users of the complaints procedure

Reference source: § 8 paragraph 1 (use in the law); own definition

high-risk suppliers

High-risk suppliers are suppliers where the company has prioritized risks or identified violations of human rights or environmental obligations. The latter can be identified, for example, through risk-based controls or other preventive measures.

Reference source: LkSG-specific definition (similar to the risk analysis handout)

high-risk countries

High-risk countries are countries in which the company has prioritized risks or identified violations of human rights or environmental obligations in its own business area or in the supply chain.

Reference source: LkSG-specific definition (similar to the risk analysis handout)

control measures/mechanisms

Examples of control measures in one's own business area: Regular or ad hoc surveys of employees (e.g. after training, annual survey of employee satisfaction), internal audits, checks or self-assessments, regular site visits, etc.

Examples of control measures in the supply chain: Audits carried out in-house or by third parties (second or third party audits), certification systems, on-site visits by our own staff (e.g. purchasing, local staff), human rights impact assessments.

Reference source: LkSG - specific definition

supply chain

The supply chain within the meaning of this law refers to all products and services of a company. It includes all steps in Germany and abroad that are required to provide the services, starting with the extraction of raw materials through to delivery to the end customer and includes (1) the actions of a company in its own business area (2) the actions of a direct supplier and (3) the actions of an indirect supplier.

Reference source: § 2 para. 5

human rights risk

A human rights risk within the meaning of this Act is a situation in which there is a reasonable probability of a violation of one of the prohibitions specified in Article 2, Paragraph 2, Nos. 1-12 due to actual circumstances. This includes:

M1 [Prohibition of child labor] - Section 2 (2) Nos. 1 and 2 M2

[Prohibition of forced labor and all forms of slavery] - Section 2 (2) Nos. 3 and 4 M3 [Disregard for occupational health and safety and work-related health hazards] - Section 2 para. 2 no. 5 M4 [disrespect for freedom of association - freedom of association and right to collective bargaining] - § 2 para. 2 no. 6

M5 [Prohibition of unequal treatment in employment] - Section 2(2) No. 7 M6 [Prohibition

of withholding an appropriate wage] - Section 2(2) No. 8 M7 [Destruction of the natural basis

of life through environmental pollution] - Section 2(2). No. 9 M8 [Illegal infringement of land rights] - § 2 para. 2 No. 10

M9 [Prohibition on commissioning or using private/public security forces that can

lead to impairments due to lack of instruction or control] - § 2 para. 2 No 11 M10 [The prohibition of [...] an action or omission in breach of duty that is directly capable of impairing a protected legal position (= other human rights) in a particularly serious way and whose illegality is obvious when all relevant circumstances are considered judiciously] - § 2 para. 2 no. 12

Reference source: § 2 para. 2, own summary

Indirect supplier

An indirect supplier within the meaning of this law is any company that is not a direct supplier and whose subcontracting is necessary for the manufacture of the company's product or for the provision and use of the relevant services.

Reference source: § 2 para. 8

Not connected

A company is not associated with (the risk of) a breach of an obligation if there is no connection between the company's products/services or business and (the risk of) the breach.

Reference source: Derived from OECD Due Diligence Guide for Responsible Business Conduct, p. F29, p. 74

Potential stakeholders

Potential target groups of grievance procedures

Reference source: § 8 para. 4 (use in the law); own definition

Potentially/possibly affected

Individuals or groups who, through violations of human rights-related or environmental obligations, are directly or indirectly affected by the actions of a company and its direct and indirect suppliers

are or could be affected. Those potentially affected are an important subgroup of a company's external stakeholders.

Risk exposure Assessment

made by the company, based on the information available, to what extent and to what extent human rights and environmental risks occur in its own business area and further down the supply chain.

Reference source: LkSG - specific definition

Risk management Structures,

processes, guidelines and measures for identifying and dealing with human rights and environmental risks and violations in accordance with Section 2 (2) and (3) LkSG, with the aim of preventing them or minimizing and ending them.

Reference source: LkSG - specific definition

Risk profile (First)

assessment prepared by BAFA on the basis of information on the company and procurement structure and the information stored in the database, which abstract human rights and environmental risks are typical for the company based on its business activity and industry affiliation.

Reference source: LkSG - specific definition

Due diligence Companies

are obliged to observe their human rights-related and environmental due diligence obligations in an appropriate manner. The aim of these is to prevent, minimize or end human rights and environmental risks. They are listed in § 3 Para. 1, No. 1-9.

Reference source: § 3 paragraph 1

stakeholders

Stakeholders are those who influence or are (can be) influenced by the decisions and actions of the company.

Reference source: European Sustainability Reporting Standards (ESRS 1) - exposure draft

Substantiated Knowledge

If the company has factual indications that a breach of a human rights-related or an environmental obligation appears possible at indirect suppliers.

With regard to the definition/specification of substantiated knowledge, reference is made to VI. (12.) and (13.) of the FAQ. [https://www.csr-in-](https://www.csr-in-deutschland.de/DE/Wirtschaft-Menschenrechte/wirtschaft-menschenrechte.html)

[deutschland.de/DE/Wirtschaft-Menschenrechte/wirtschaft-menschenrechte.html](https://www.csr-in-deutschland.de/DE/Wirtschaft-Menschenrechte/wirtschaft-menschenrechte.html)

Reference source: § 9 paragraph 3

bypass business

Indications of an abusive arrangement or a circumvention transaction are, in particular, if the third party acting between the company and the direct supplier

- does not pursue any significant business activity of its own or - does not have a permanent presence in the form of business premises, personnel or equipment stands maintains.

In this case, this supplier is still considered to be a direct supplier of the company. This also applies to all due diligence obligations.

Reference source: Justification for the law (BT-Drs. 19/28649, p. 44 f.)

Environment-related risk An

environment-related risk within the meaning of this law is a situation in which, based on actual circumstances, there is a sufficient probability of a violation of one of the prohibitions specified under Section 2, Paragraph 3, Nos. 1-8. This includes the following environmental risks:

U1 [Prohibited production, use and/or disposal of mercury (Minamata Convention)] § 2 Para. 3 No. 1 to 3 U2 [Prohibited production and/or use

of substances within the scope of the Stockholm Convention (POP) and non-environmentally friendly handling with POP-containing waste] - § 2 para. 3 Nos. 4 and 5

U3 [Prohibited import/export of hazardous waste within the meaning of the Basel Convention] - § 2 Para. 3 No. 6 till 8

Reference source: § 2 para. 3

Immediate Supplier

A direct supplier within the meaning of this Act is a party to a contract for the supply of goods or the provision of services. Its subcontracting is necessary for the manufacture of the company's product or for the provision and use of the company's services.

Reference source: Section 2 Paragraph 7, Section 5 Paragraph 1, Sentence 2

Immediately

Without culpable hesitation

Reference source: § 121 BGB

Tied together

A company is associated with (the risk of) a breach of an obligation if it did not cause or contribute to the breach, but there is a link between the company's products/services and (the risk of) the breach.

See also Definition of *contribute*: The concept of *contribute* vs. *connected* is dynamic. At first, companies can only be *indirectly involved* in infringements, but if they fail to act, they can ultimately also *contribute to the infringement itself*.

Reference source: OECD Due Diligence Guide for Responsible Business Conduct, p. F29, p. 74

Cause

The company causes a breach of a duty if the company's action alone leads to that breach. If the company were to stop or change its actions, the risk of injury or the specific injury would not exist.

Reference source: OECD Due Diligence Guide for Responsible Business Conduct, p. F29, p. 73

causation contribution

The causation contribution determines the extent to which an entity has caused, contributed to, or is associated with a risk. In the implementation of risk management, this law is limited to whether a company has caused or contributed to a risk. See also definitions of cause/contribute/connected/not connected.

Reference source: UNGP 19 b, § 3 Para. 2, No. 4, § 4 Para. 2

Effective Measures

Effective measures are those that make it possible to identify and minimize risks related to human rights and the environment, and to prevent or stop violations of obligations related to human rights or the environment, or to minimize their extent. This applies if the company caused or contributed to these risks or violations within the supply chain.

Reference source: § 4 paragraph 2

effectiveness

Assessment standard for risk management and the implementation of due diligence requirements in view of the legal objective of improving the international human rights situation.

Reference source: LkSG - specific definition

Obligation to follow instructions A

person is considered to be bound by instructions if they are essentially unable to decide for themselves on their actions and the measures to be taken.

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