

## Rules of Procedure for the handling of complaints - Siemens Energy Grievance Mechanism

### 1. Who is entitled to use the Siemens Energy Reporting Channels?

Every Siemens Energy employee, as well as any third party (i.e., suppliers, customers, workers, NGOs or other (natural) persons), is entitled to submit allegations of violations of the law and / or Siemens Energy internal regulations committed by employees of Siemens Energy or in connection with its business via the Siemens Energy Reporting Channels.

### 2. What can be reported via the Siemens Energy Reporting Channels?

Any good-faith belief of an actual or potential violation of law and / or Siemens Energy internal regulation that is committed by a Siemens Energy employee or occurs in connection with Siemens Energy's business (misconduct) may be reported.<sup>1</sup>

**It is important that any type of misconduct can be reported.** This means that not only reports of Compliance violations may be submitted, but also reports that relate to other governance functions within the company, such as Human Resources, Environmental, Health & Safety, Security, Cybersecurity, or Procurement.

For example, reports that allege **violations of human rights<sup>2</sup> or expose potential environmental risks<sup>3</sup>** and relate to the business of Siemens Energy or its suppliers may also be submitted via the Siemens Energy Reporting Channels.

### 3. How to report via the Siemens Energy Reporting Channels?

#### a) Reporting channels

In particular, the following reporting channels are available to report any such allegation and to provide the relevant information:

- "Speak Up": "Speak Up" is a web-based tool through which reports can be given 24 hours a day, 7 days a week, either in writing or by telephone. It is available in numerous different languages.  
<https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=LP5taA&c=-1&language=eng>
- Siemens Energy Ombudsperson: The Siemens Energy Ombudsperson is a neutral party to whom reporters can turn. Dr. Sybille von Coelln (HEUKING · VON COELLN Attorneys at Law / Rechtsanwälte) acts as an external party for Siemens Energy. Reports may be submitted to her in writing, by telephone or, if necessary, in person.  
Contact Details:  
Dr. Sybille von Coelln  
Phone: +49 211 44 03 57 76  
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<sup>1</sup> If allowed under local laws.

<sup>2</sup> Human rights violations include: child labour; forced labour and all forms of slavery; disregard for occupational health and safety and work-related health hazards; violation freedom of association and collective bargaining; prohibition of unequal treatment in employment; prohibition of withholding a fair wage; destruction of natural resources through environmental pollution; illegal violation of land rights; unlawful acts committed by private/public security forces.

<sup>3</sup> Environmental risks include: prohibited production, use and/or disposal of mercury (Minamata Convention); prohibited production and/or use of substances within the scope of the Stockholm Convention (POPs) and non-environmentally sound handling of wastes containing POPs; prohibited import/export of hazardous waste as defined by the Basel Convention.

E-mail: [siemensenergy-ombudsperson@hvc-strafrecht.de](mailto:siemensenergy-ombudsperson@hvc-strafrecht.de)

- Within the EU, reports may also be addressed to local representatives to be handled locally to the following local contacts: <https://www.siemens-energy.com/global/en/company/about/compliance/reporting-channels.html>
- Siemens Energy Compliance Organization: The Siemens Energy Group Compliance Officer as well as the Compliance Officers responsible for the various business areas and any other Compliance employee are available to receive reports.
- Reports may also be given to any other company representative or manager.
- Depending on the results of the risk analysis, SE also provides additional project-related notification channels for those affected locally in individual cases.

#### b) Anonymity / Confidentiality

If desired, the person submitting the report can do so anonymously. Preferably, this should be done via "Speak Up", as this provides an anonymous reporting channel with the possibility of anonymous contact in case of questions. However, Siemens Energy will accept any anonymous report via any of the Siemens Energy Reporting Channels.

If a reporter wishes to disclose his/her identity, this will be treated confidentially by Siemens Energy. Maintaining the confidentiality of the identity of a reporter is of the highest priority for Siemens Energy. Only persons required to receive and process the report will be informed or will gain knowledge of it, and a strict need-to-know principle will be applied. The identities of persons named in the report, other persons affected, and the content of the report are also treated confidentially.

#### 4. Who processes the notices and what guidelines apply?

##### a) Independent organization

In principle, the Compliance organization is the designated recipient of reports from the Reporting Channels. The Compliance organization is responsible for processing and, if necessary, further investigating the information received as a result of a report, insofar as this is permissible and required under the applicable local law.

Within the scope of the reporting and complaints procedure, the Compliance organization is independent of instructions and reports directly to the Managing Board and the Supervisory Board of Siemens Energy via the Group Compliance Officer. The Group Compliance Officer ensures that employees of the Compliance organization are subject to a special duty of confidentiality, are impartial, and have the necessary expertise in dealing with complaints.

##### b) Model of operation

Case handling at Siemens Energy is conducted pursuant to the following basic principles:

- Compliance with applicable legislation and internal regulations (e.g., in case of third-party involvement)
- Conducting case management in a fair, respectful, objective, and diligent manner
- Preservation of the principle of presumption of innocence and, where legally required, the right to be heard
- Investigative measures must be suitable, necessary, and appropriate

- Maintaining confidentiality and data protection
  - Protection of the identity of the reporter
  - Employees involved in case handling activities are obliged to avoid any actual or potential conflict of interest or to disclose one if they become aware of it. In such cases, measures are taken to eliminate the conflict of interest - for example, by replacing the employee.
- c) Passing on / involvement of other governance functions and departments

If a report is not handled by the Compliance organization, it will be forwarded to the responsible internal department for further handling.

Once the report has been submitted and forwarded, the responsibility for investigating and processing lies with the relevant department. As a general rule, departments carry out any follow-up measures independently. If necessary, Compliance supports the responsible departments in processing the case. Information is passed on according to the strict "need to know principle". Confidentiality is maintained throughout the entire process.

SE ensures that employees from other departments working on this matter are independent and respect the model of operation.

## 5. What is the case handling procedure?

Siemens Energy takes every case seriously.

In principle, this procedure can be divided into the following steps:

- Receipt of the report: Receipt of an allegation via a designated reporting channel is usually confirmed to the reporter without undue delay – but no later than 7 days.
- Plausibility check: The report is checked for plausibility. It is also discussed whether sufficient information is available to initiate an investigation. As necessary, contact is made with the reporter – if possible – in order to obtain further information. The duration of the plausibility check depends on the individual case. If the case is classified as non-plausible, the case is documented accordingly and closed. If new information is obtained, it is possible to pursue the matter further.
- Scope of Investigation: If the case is deemed plausible and sufficient information about the potential misconduct / violations is available, the scope of investigation will be defined according to the nature of the allegations.  
In exceptional cases and/or when required for legal considerations, an external law firm is retained to conduct the investigation in alignment with or instead of the internal investigation team, depending on the circumstances.
- Conduct of the investigation: The investigation will be conducted in accordance with applicable laws, applicable internal regulations, and the model of operation. As relevant and appropriate, documents are reviewed, witnesses and subjects are interviewed, and electronic data is collected and analyzed. In compliance with the principle of proportionality, material facts are established in order to comprehensively clarify the potential misconduct. The duration of the investigation depends on the individual case.
- Closing documentation: To finalize an investigation a closing documentation will be prepared.
- Remedial action: According to the result of the investigation, appropriate remedial measures may be recommended, e.g., disciplinary, process-related, legal or financial actions.

- Feedback to the reporter: To the extent legally possible and provided that it does not interfere with the investigation or personal rights, a whistleblower may be informed of the status of an investigation into the alleged misconduct.

**6. How does Siemens Energy protect reporters from retaliation?**

Siemens Energy does not tolerate retaliation of any kind against a reporter. This prohibition applies to all measures that could directly or indirectly affect an employee or reporter, including but not limited to, the employment relationship, earning potential, bonus payment, professional development, or other work-related interests of the reporter.

Reporters who make reports in good faith and to the best of their knowledge are protected against retaliation. In contrast, persons who improperly, with bad intent, or maliciously / falsely report an allegation are not protected.

If a report of ongoing or threatened retaliation is reported to the Compliance organization, it will assess and address—to the extent practically, procedurally, and legally possible—the allegation accordingly.