

**Rules of procedure for the  
complaints procedure according to the Supply  
Chain Due Diligence Act (LkSG)**

## PREAMBLE

The SEFE Group<sup>1</sup> is committed not only to securing the energy supply in Germany and Europe, but also to consistently upholding human rights and protecting the environment. SEFE is fully committed to responsible and legally compliant behaviour. Guided by these values and standards, we create the necessary conditions to contribute to a secure and sustainable energy supply in the long term as a trusted partner in the energy sector. The well-being of our customers and the protection of our environment are our top priorities.

Indications of possible misbehaviour in our company and within our supply chain help us to meet our high standards. After all, we can only improve if we know what needs improvement. We examine such reports quickly and carefully in order to rectify offences as soon as possible and take the necessary measures - and to prevent future misconduct in the long-term.

If you have any indications of misconduct or violations of laws, guidelines or other regulations in connection with our business activities, please contact us. You have the option of submitting reports around the clock, either by name or anonymously. Every report will be treated confidentially and carefully examined in order to clarify potential violations as quickly as possible and, if necessary, to take appropriate measures.

We also follow up as soon as possible on reports in which others are wrongly accused against their better judgement.

### 1. WHO CAN PROVIDE INFORMATION/ REPORT?

Anyone can report. It does not matter whether you are an employee of the SEFE Group or not. Reports can be submitted by our employees as well as, for example, by the following persons (groups):

- Customers
- Service providers and their employees
- Direct and indirect suppliers and their employees
- Residents living near our company locations
- NGOs
- Other potentially affected persons

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<sup>1</sup> These Rules of Procedure apply to SEEHG Securing Energy for Europe Holding GmbH, SEFE Securing Energy for Europe GmbH and all companies that are directly or indirectly owned or controlled by them, collectively referred to as "SEFE" or "SEFE Group".

## 2. HOW TO PROVIDE INFORMATION

In order to make it as easy as possible for potentially affected persons to submit a report to us, we offer the following reporting channels:

- A digital whistleblowing tool that is operated by an external independent company and can be accessed via the following link: <https://re-port.whistleb.com/en/sefe>

WhistleB's digital reporting system offers all persons the opportunity to submit a whistleblowing report without any time or place restrictions, either via the web intake or by telephone. The reporting system is currently available in German and English. Reports can be made anonymously or by name. All reports submitted via WhistleB are encrypted and to ensure the anonymity of the whistleblower, WhistleB deletes all metadata including IP addresses. This allows whistleblowers - if desired - to remain anonymous throughout the reporting process.

- Alternatively, notifications can also be submitted via an e-mail address that has been set up ([compliance@sefe.eu](mailto:compliance@sefe.eu)), although in view of the advantages described above, it is recommended that reports be submitted via the tool described.
- Our postal address:

SEFE Securing Energy for Europe GmbH  
Legal & Compliance - Internal Reporting  
Markgrafenstraße 23  
D-10117 Berlin

## 3. WHAT INFORMATION CAN YOU PROVIDE?

You can use the above-mentioned reporting channels to report any information about violations of applicable laws and SEFE's internal policies. This includes, among other things, indications of possible corruption and financial irregularities, violations of labour and health and safety regulations, or violations of privacy. Actual or potential violations of human rights or environmental obligations in connection with our business activities and our direct and indirect suppliers can also be reported via the above-mentioned channels.

## 4. WHAT SHOULD BE CONSIDERED WHEN SUBMITTING INFORMATION

You should try to describe your report as precisely and in as much detail as possible. The more precise and detailed your information is, the easier it will be for us to process it. You can use the following questions as a guide:

- **Who** is involved? Are there potential contact persons?
- **What** happened and how did you become aware of it?
- **When** did the incident take place? Is the incident possibly still ongoing?

- **How** did the incident occur?
- **Where** exactly did the incident take place?
- **Why do** you think this incident occurred? Are there any specific circumstances or factors that you believe led to this incident?

For further clarification, it is also useful if you can be contacted for queries. If you are willing to do so but wish to remain anonymous, please use the anonymous communication option available to you in our web-based whistleblowing tool.

## **5. WHAT HAPPENS TO MY NOTE?**

Within the SEFE Group, SEFE Legal & Compliance is responsible for receiving and following up on your report. Throughout the process, SEFE Legal & Compliance may involve other internal SEFE departments or external third parties if necessary and in accordance with applicable law. All persons entrusted with the processing of your report are obliged to process your report professionally, independently, impartially, carefully and confidentially. These persons are not bound by instructions when processing your information.

### **Receipt and confirmation of your information**

Once a notice has been received, SEFE Legal & Compliance will confirm receipt within seven days.

### **Plausibility check and assignment of the notes**

After receiving your report, we will first check whether it falls within the scope of these Rules of Procedure and how it relates to applicable laws, e.g. the LkSG. If your report falls within the scope of these Rules of Procedure, we will carefully check it for plausibility. If an examination is not possible due to a lack of information, we will endeavour to contact you - unless you have submitted your report anonymously and without opening a protected communication channel - to request further information.

### **Investigation of the incident**

If there is sufficient information, an appropriate investigation of the incident is carried out by trained employees of the SEFE Legal & Compliance team or external third parties. As part of the investigation, we collect additional background information where possible, review documents, analyse data and conduct interviews. It may also be useful to discuss the facts of the case with you and, if necessary, seek an amicable settlement of the dispute.

## **Determination and implementation of remedial measures**

If a violation is confirmed during an investigation, the respective SEFE Group company takes appropriate follow-up measures (preventive and remedial measures) in a timely manner. Taking disciplinary measures under labour law in the event of individual misconduct and the introduction or improvement of internal control and process procedures are examples of remedial measures that can be taken by us. Where possible and legally permissible, we will take into account any suggestions you make regarding preventive and remedial measures.

## **Use of the incident to evaluate the effectiveness of our process flow**

All relevant records are regularly collected and analysed to evaluate the effectiveness of our process. If necessary, we make appropriate adjustments and changes to the process. In order to continuously improve, we are also grateful for suggestions and feedback from whistleblowers.

## **6. HOW LONG DOES IT TAKE TO PROCESS YOUR REPORT**

The scope and complexity of information and the underlying issues can vary greatly. It is therefore difficult to set a fixed timeframe for our investigations. However, SEFE always endeavours to conduct and complete internal investigations as quickly and efficiently as possible. After completion of the investigation – under normal circumstances no later than three months after receipt of the report - you will receive summarised feedback on your report and the measures taken, taking into account data protection regulations and confidentiality requirements and in accordance with the overriding interests of the company, provided this does not compromise the investigation.

## **7. DO YOU HAVE TO FEAR ANY CONSEQUENCES IF YOU MAKE A REPORT?**

SEFE protects employees who provide information in good faith from any retaliatory measures. This includes dismissals, demotions, suspensions, loss of benefits, threats, harassment or discrimination. This also applies to those who assist in reporting or investigating incidents. This protection applies in particular even if the reported concerns prove to be unfounded, provided that the report was made in good faith.

Conversely, a tip-off made in bad faith can lead to disciplinary measures, including dismissal, as well as criminal and civil law consequences in accordance with the applicable legal provisions. However, protection from retaliation does not relieve anyone of responsibility for actual misconduct that is uncovered as a result of a whistleblowing incident. Employees who suffer retaliation can contact SEFE Legal & Compliance.