



Rules of procedure

on the complaints procedure
of the VNG Group

1. Purpose of the complaints mechanism

As an energy supply company with business activities at all stages of the value chain, VNG bears a high level of responsibility for the economy and society. VNG aims to organise all its business activities responsibly and to create economic, ecological and social added value. The basis for this is respect for people and the environment as well as acting in accordance with the rules.

VNG is aware that its supply chain and its own business activities can have a negative impact on people and the environment, among other things. As an internationally operating group, VNG attaches great importance to assuming social responsibility by taking compliant and ethically correct behaviour in its own business activities and along the VNG supply chain very seriously.

As an integral part of this responsibility, VNG has a Group-wide complaints system that can be used to report potential breaches of regulations and violations of human rights and the environment.

The complaints procedure enables people to report potential grievances that may arise as a result of VNG's business activities or along the supply chain and to help remedy and prevent potential damage.

The knowledge gained from processing the complaints received (for reasons of readability, the term "complaints" is used below; the terms "notifications" and "reports" are to be understood synonymously) ensures continuous further development and improvement of the established due diligence obligations and makes a significant contribution to preventing potential damage and minimising risks.

VNG encourages all internal and external whistleblowers to use VNG's complaints procedure in the event of relevant observations or other occasions that give rise to concrete suspicions of breaches of rules or abuses, in particular human rights or environmental risks or violations.

These rules of procedure describe the principles and the reporting process for complaints about potential grievances at VNG and in its supply chains.

2. Scope of application of the complaints procedure

2.1 Which complaints can be reported via the complaints procedure?

VNG's complaints procedure can be used to report any potential grievances within VNG AG and its Group companies over which VNG AG exercises a decisive influence (hereinafter: VNG) or along the supply chain. The reporting channels serve to receive:

- ▶ Reporting suspected cases of potential breaches of regulations or laws by employees that can be attributed to them or the VNG Group (in particular in accordance with Section 2 (1) HinSchG, such as fraud, embezzlement, breaches of competition law regulations),
- ▶ Suspected cases of discrimination on the grounds of race or ethnic origin, gender, religion or belief, disability, age or sexual identity (AGG violations),
- ▶ Suspicions of potential violations of applicable law or VNG regulations by VNG's business partners in connection with the business relationship with VNG,
- ▶ potential human rights or environmental risks attributable to VNG or its direct or indirect suppliers as well as violations of human rights and environmental obligations under the German Supply Chain Due Diligence Act (LkSG).
 - ▶ **Human rights violations** include unequal treatment, child labour, slavery, disregard for applicable occupational health and safety regulations, unlawful eviction or unlawful deprivation of land and livelihoods.
 - ▶ **Environmental breaches of duty** include the production and use of banned mercury or chemicals and the environmentally unsound handling or disposal of waste.

2.2 Who can report a complaint?

VNG's complaints office is open to any person who wishes to submit complaints about potential grievances or violations within VNG or along the supply chain.

This means that persons

who are directly or indirectly affected by the activities of VNG or its direct or indirect suppliers, as well as persons who are aware of any grievances may submit complaints.

Accordingly, the lodging of a complaint does not require any personal involvement.

4. Content of a complaint

The complaint can be made anonymously.

The complaint does not have to be substantiated. However, the information listed below is helpful for processing the complaint. They merely serve to facilitate and speed up processing and are not a prerequisite for processing:

- ▶ Description of the facts, as concrete and chronological as possible
- ▶ Connection to the economic activity of VNG
- ▶ Evidence, e.g. photos, emails, documents, witnesses
- ▶ Information on how to contact us, especially in the case of an anonymous complaint and if desired

5. Responsibilities and course of the complaints procedure

1. The whistleblower can report a complaint via the channels listed in section 3.
2. If possible, the whistleblower will receive confirmation of receipt of the complaint either verbally or in text form within seven calendar days at the latest. Confirmation of receipt will be sent by the Compliance department.
3. When a complaint reaches the Compliance department, the department carries out an initial plausibility check.

Depending on the subject area concerned, the Compliance department investigates independently or involves the relevant specialist department for the necessary assessment of the facts. Complaints under the Supply Chain Duty of Care Act (LkSG) are discussed confidentially in relation to the underlying facts by the Compliance department itself or together with the specialist departments, such as the Sustainability department, Human Resources department or Occupational Health and Safety department.

If there are no concrete indications of a violation, the Compliance department will report back to the whistleblower on the result of the review. The process is then documented in writing.

4. As part of the investigation, a joint discussion with the whistleblower may take place, if necessary, to clarify the facts of the case. If specific indications of an offence have been identified, it will then be determined which follow-up measures will be taken to investigate the facts and which decisions will be made on how to deal with the complaint.

Possible follow-up measures

- ▶ Discussing the facts of the case with the whistleblower by obtaining further necessary information or asking questions.
- ▶ Carrying out any necessary follow-up or clarification measures, such as discussions with employees, suppliers or business partners.
- ▶ If necessary, convening a competent investigative unit for the strictly confidential assessment of serious suspicions and initiation of comprehensive investigative measures.
- ▶ Taking temporary preventive and remedial measures to prevent damage and avoid intensification of damage, such as suspending a contractual relationship.
- ▶ Involving the law enforcement or supervisory authorities to which VNG is obliged to submit a report on the facts found.

Possible preventive and remedial measures

If a risk or injury is identified, appropriate preventive or remedial measures are taken depending on the nature and severity of the injury or risk, such as

- ▶ Warning letter
- ▶ Termination of business relationships with suppliers or business partners
- ▶ Intensification of training measures
- ▶ Other measures to end or eliminate the breach or risk

5. Following the investigation of the complaint, the whistleblower will receive feedback on the outcome of the procedure.

Depending on the scope and complexity of the content of the complaint, the complaints process may take different lengths of time. As the whistleblower's concern is taken very seriously and the complete processing of the complaint is therefore considered very important, an extensive and lengthy investigation may be necessary in relation to the facts of the case. The whistleblower will receive feedback within three months of confirmation of receipt of the report. In order to ensure a high degree of transparency, the whistleblower can obtain information about the current status of the complaints process at any time.

6. Procedural principles



Confidentiality and data protection

Confidential handling of the complaint received is ensured throughout the entire processing procedure. The findings and information obtained from the complaints are passed on to the departments involved within VNG or to external authorities on the basis of a legal obligation solely for the purpose of and only to the extent necessary for the required investigation or necessary reporting.

In order to ensure a high degree of confidentiality, the complaints procedure also allows anonymous complaints to be reported. If the whistleblower wishes to discuss the facts of the case with the body responsible for implementing the procedure, appropriate contact options must be indicated or discussed with the relevant contact point.

Important notes:

- ▶ Confidentiality is ensured throughout the entire complaints procedure
- ▶ There is an option to submit anonymous complaints
- ▶ The complaints procedure complies with the requirements of the General Data Protection Regulation (GDPR)



Independence of the processor

The persons entrusted with processing the complaint act independently, objectively and impartially at all times. Any appearance of a conflict of interest is immediately investigated and remedied by appropriate measures. As part of the complaints procedure, investigations are carried out neutrally and objectively in accordance with the presumption of innocence. The investigation and processing are carried out in accordance with VNG's internal standards and in compliance with the principle of fair procedure.



Protection of the persons involved

Persons who have submitted a complaint in good faith and not abusively are protected. This also applies to persons involved in the investigation of the complaint.

Discrimination, unequal treatment, intimidation or other negative effects that are within VNG's sphere of influence and result for the person making the complaint through the use of VNG's complaints procedure will not be tolerated. Appropriate measures will be taken if such an act comes to light. The protection also applies after the conclusion of the procedure, in particular against reprisals such as dismissal, warnings or other forms of discrimination. The protection of the whistleblower against any adverse effects resulting from the reporting of a complaint is safeguarded as far as possible by the confidential and impartial complaints process. In this context, the Group-wide regulations, among other things, establish key requirements for maintaining confidentiality and data protection.

Until the offence has been proven, processing will take place in accordance with the presumption of innocence.

7. Effectiveness of the complaints procedure

In addition to the requirements of the German Supply Chain Due Diligence Act (LkSG), the complaints procedure described in these rules of procedure also fulfils the legal requirements for a whistleblower system in accordance with the German Whistleblower Protection Act (HinSchG). As part of an annual and ad hoc review, the effectiveness of the complaints procedure is analysed and, depending on the findings, further developed and improved through suitable measures. VNG reserves the right to continuously adapt the rules of procedure as required.



Olaf Zwetkow
Compliance Officer

VNG AG
Braunstraße 7 | 04347 Leipzig
P.O. Box 24 12 63 | 04332 Leipzig
www.vng.de

phone +49 341 443-208
mobile +49 1723431819
Olaf.zwetkow@vng.de