



**WHISTLEBLOWER SYSTEM POLICY AND
RULES OF PROCEDURE FOR COMPLAINTS UNDER
THE GERMAN SUPPLY CHAIN DUE DILIGENCE ACT (LKSG)**

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I. General

1. Objective

Integrity and conduct in accordance with the law and regulations (compliance) are a top priority at Thüga Holding GmbH & Co. KGaA and its group companies¹ (in the following "**Thüga Group Companies**"; Thüga Holding GmbH & Co. KGaA and the Thüga Group Companies in the following collectively "**Thüga Group**" or "**Thüga**"). This forms the basis for a good reputation, the trust of our business partners, the well-being of all employees² and long-term financial success.

It is essential for a functioning compliance system to recognize and address breaches at an early stage so they can be remedied without delay and so the current system can be adapted, if necessary. This requires that all employees are mindful and willing to report suspicious circumstances. Thüga has therefore introduced a modern Whistleblower System that provides confidential reporting channels to report possible breaches and ensure that they are clarified in a transparent, speedy and objective manner.

Furthermore, the Whistleblower System is to serve to clarify indications of human rights-related and environment-related breaches of duty or risks which have arisen as a result of business activities of the Thüga Group including all affiliated companies of Thüga Holding GmbH & Co. KGaA within the meaning of section 15 German Stock Corporation Act (*AktG*) in its own business operations or that of a direct or an indirect supplier. The Whistleblower System therefore also serves as a complaints procedure within the meaning of the German Supply Chain Due Diligence Act (*LkSG*) for potential reporting persons along the supply chain. At the same time, this Policy serves as rules of procedure pursuant to section 8 (2) German Supply Chain Due Diligence Act (*LkSG*).

This Whistleblower System is being introduced with the expectation that it will be used responsibly; the Whistleblower System should only be used to report breaches and risks.

Reporting persons make an important contribution to detecting breaches at an early stage, to sanctioning them and, ultimately, to preventing breaches; their contribution is very important to ensure that the company is protected. Reporting persons do not have to fear any disadvantages as a result of making a report and are protected from retaliation or threats of retaliation.

¹ Group companies in accordance with this policy are: Thüga Aktiengesellschaft, Thüga Assekuranz Services München Versicherungsmakler GmbH, Thüga Energie GmbH, Thüga Energienetze GmbH, Thüga SmartService GmbH, Geospin GmbH and Syneco Trading GmbH.

² This document has been formulated in gender neutral terms.

This policy summarizes the central rules of procedure of Thüga's Whistleblower System and establishes binding provisions to protect reporting persons. In this respect, this policy supplements the Code of Conduct and the Compliance Management Policy and expands on the rules for reporting suspicious circumstances set out in them.

2. Scope

A Whistleblower System will be established at Thüga Group Companies in accordance with this policy.

Breaches or risks which have been identified or are suspected can be reported by employees, trainees or relatives of employees, as well as the employees of Thüga's business partners and other persons who have a direct or indirect relationship with Thüga. The system described below applies equally to all reports received, unless otherwise agreed.

3. Definitions

Breaches means all breaches of applicable EU law and applicable national laws, violations of human rights and environmental obligations and all serious breaches of the Thüga Code of Conduct or other internal rules and regulations of Thüga (in particular the Guidelines on Gifts and Benefits (*Zuwendungsrichtlinie*) or other guidelines) in connection with or on the occasion of activity by Thüga (see III).

Risks means risks related to human rights or the environment which have arisen as a result of business activities of the Thüga Group including all affiliated companies of Thüga Holding GmbH & Co. KGaA within the meaning of section 15 German Stock Corporation Act (*AktG*) in its own business operations or those of a direct or an indirect supplier.

Information on breaches or risks is if there is knowledge of breaches or risks or, in any case, if there are well-founded suspicions based on facts.

Reports are reports of information about (possible) breaches or risks to the internal reporting offices defined in sect. IV of this policy.

Reporting persons are all persons who have obtained information about breaches or risks in connection with their work activities or otherwise and report them.

The person concerned is the individual implicated in the report.

Retaliation are actions/omissions related to work that are a reaction to a report and (may) entail an unjustified detriment to the reporting person.

II. Protecting reporting persons

Persons who report breaches or risks honestly and in good faith will be protected. For this purpose, the following protective mechanisms are implemented:

- ***Confidentiality***

The identity of the reporting person will be kept confidential. Their identity may only be disclosed without their consent to the persons responsible for receiving reports or for taking follow-up measures. The same applies to the identity of the persons concerned or others named in the report, unless disclosure is necessary in the context of an internal investigation or in order to take follow-up measures.

The obligation to maintain confidentiality does not apply to reporting persons who report incorrect information about breaches intentionally or in a grossly negligent manner. The obligation to maintain confidentiality also does not apply if authorities or courts demand the disclosure of certain information; the reporting person will be informed in advance of the disclosure of their identity unless the respective authority or court has informed Thüga that it would jeopardize the relevant investigations, enquiries or court proceedings.

- ***Protection from retaliation measures***

Reporting persons will be protected from retaliation. Discrimination, hostility and other disadvantages for reporting persons are prohibited, as are threats or attempts in this respect, and such actions, threats or attempts can be sanctioned under employment law. If a reporting person contacts the reporting office or investigation office responsible for them or the Compliance Officer in relation to such adverse effects, they will be given immediate assistance.

This does not apply to reporting persons who submit incorrect reports intentionally or with gross negligence; sanctions under employment law and possibly criminal law can be taken against them and claims for damages can be asserted.

- ***Not held responsible for obtaining, accessing and disclosing the information***

Thüga will not hold the reporting person responsible for obtaining or accessing the reported information, unless obtaining or accessing it constitutes a criminal offence in itself (e.g. trespassing, data espionage). Similarly, the reporting person will not be held responsible for disclosure, provided that they understandably considered disclosure to be necessary to reveal a breach or risk.

III. Subject of the reports

Only actual or suspected breaches of applicable laws and serious breaches of the Code of Conduct or other internal policies of Thüga are to be reported through the Whistleblower System. In particular, a breach is serious if it could entail safety risks, liability risks or reputational risks for Thüga. If there are indications of insignificant breaches of the Code of Conduct or other internal policies, they should be addressed with your superior. The Whistleblower System is not to be used to report everyday problems with colleagues or superiors. In this respect, the works council, for example, is available. The company's internal reporting channels for data protection breaches must also be observed and complied with for reports of personal data breaches pursuant to Article 33 GDPR (data protection breaches).

Accordingly, breaches are to be reported particularly in the following cases:

- Corruption / bribery
- Breaches of antitrust laws and competition laws, in particular procurement rules
- Cases of verbal, non-verbal, physical or sexual harassment, bullying, discrimination or violence at work
- Breaches of employment and labour law regulations, occupational safety and health regulations and violations of human rights
- Fraud, e.g.: embezzlement, breach of trust
- theft, damage or embezzlement or misuse of company assets.
- Breaches of proper bookkeeping, accounting and financial reporting
- Breaches of tax regulations and social security regulations
- Infringement of intellectual property laws
- Breaches of data protection regulations
- Breaches of company secrets, business secrets or other confidential information
- Breaches of environmental regulations, obligations related to the environment or significant waste of natural resources
- Conflicts of interest

- Other significant violations of applicable law, the Thüga Code of Conduct and/or other internal policies

The Whistleblower System can also be used to report violations or risks related to human rights or the environment which have arisen as a result of business activities of the Thüga Group including all affiliated companies of Thüga Holding GmbH & Co. KGaA within the meaning of section 15 German Stock Corporation Act (*AktG*) in its own business operations or that of a direct or an indirect supplier. It therefore also serves as a complaints office for potential reporting persons along the supply chain within the meaning of section 8 German Supply Chain Due Diligence Act (*LkSG*).

IV. Submitting reports

1. Reporting channels

Reporting persons can submit reports that do not concern breaches or risks in the area of human rights or the environment within the meaning of the German Supply Chain Due Diligence Act (*LkSG*) to the **internal reporting office** set up for each group company or the respective competent authority which serves as an **external reporting office**.

Thüga encourages all employees to submit reports to their internal reporting office as a general rule to ensure that they are addressed as quickly as possible and any breaches can be rectified without delay.

Reports concerning breaches or risks in relation to human rights or the environment (complaints procedures within the meaning of the German Supply Chain Due Diligence Act (*LkSG*)) may only be made to the internal reporting office.

Reports to the **internal reporting office** can be submitted in text form at any time on the web-based reporting system ***Integrity Line*** used at Thüga. This can be found at

www.thuega.integrityline.com

Reports submitted on *Integrity Line* are encrypted and secure. At the reporting person's request, a personal meeting with the contact person from the reporting office can also be arranged through *Integrity Line*.

A separate reporting channel is set up in *Integrity Line* for each of the group companies participating in the Whistleblower System. Reporting persons can select the channel designated for their group company in a drop-down menu.

Reports concerning breaches or risks in relation to human rights or the environment in the Thüga Group including all affiliated companies of Thüga Holding GmbH & Co. KGaA

within the meaning of section 15 German Stock Corporation Act (*AktG*) and at direct and indirect suppliers (complaints procedure within the meaning of the German Supply Chain Due Diligence Act (*LkSG*)) are to be submitted centrally on the reporting channel for Thüga Aktiengesellschaft.

An overview of the respective competent authorities which serve as external reporting offices can be found on the website of the German Federal Office of Justice (<https://www.bundesjustizamt.de/DE/MeldestelledesBundes/ZustaendigkeitderMeldstellen/ZustaendigkeitderMeldestellen>) (only available in German).

2. Submitting reports

Reports are submitted on an input mask in *Integrity Line* and can be made in German or English. If desired, files or voice messages can also be uploaded there.

Reports must always be truthful, objective and unbiased, and contain sufficient information so that they can be verified and, if necessary, an investigation can be initiated.

Reports can also be submitted anonymously.

When submitting reports, it is important to ensure that the type and scope of the information reported makes it possible to verify and clarify the subject matter of the report. In particular, the report must be sufficiently detailed, specific, comprehensible and plausible so that it is possible to initiate investigative measures. Otherwise, it is not possible to follow up on the report.

Integrity Line offers every reporting person (even if the report is anonymous) the opportunity to voluntarily set up a secure electronic mailbox to continue to communicate in a secure environment. It is recommended to set up such a mailbox to enable any necessary enquiries about reports received.

V. Processing reports

1. Responsibility for receiving reports

The internal reporting office set up for the respective Thüga Group Company is responsible for receiving and processing reports. All reports submitted on *Integrity Line* are automatically forwarded here. The reporting office of Thüga Aktiengesellschaft is centrally responsible for reports concerning breaches or risks in relation to human rights or the environment (complaints procedures within the meaning of the German Supply Chain Due Diligence Act (*LkSG*)).

The internal reporting offices of the individual Thüga Group Companies are operated by lawyers from the law firm CMS Hasche Sigle ("**CMS**"), who have been instructed for this purpose by the Thüga Group Companies in each case.

2. Receipt and documentation of reports

All reports submitted through *Integrity Line* are automatically forwarded to the internal reporting office of the Thüga Group Company concerned. The CMS lawyers who are responsible for this are automatically notified by the system when a report is received.

Reporting persons will receive confirmation of receipt of the report from the reporting office they contacted in seven days at the latest.

All reports submitted are documented by the reporting office that was contacted in a permanently retrievable manner, while at the same time observing confidentiality. The case is documented in *Integrity Line*'s case management system.

If a reporting person requests a personal meeting with the internal reporting office, the conversation will be documented in an audio recording or in minutes if the reporting person agrees to this. The reporting person is given the opportunity to review the written note or minutes after they have been prepared and to correct them if necessary. When it is finished, the reporting person confirms that the written note or the minutes are complete and correct by signing it or confirming it electronically. This documentation of the report is deleted three years after the procedure is completed. The provisions of the deletion policy apply.

3. Verifying reports

First, the CMS lawyers working for the internal reporting offices carry out a conclusiveness check. They assess whether the facts described in the report are plausible in purely factual terms (plausibility check) and whether there are sufficient concrete factual indications of a (possible) breach or risk on which an investigation can be based (substantiation).

If necessary, especially for reports on violations and risks under the German Supply Chain Due Diligence Act (*LkSG*), the facts of the case are discussed with the reporting persons. The secure mailbox set up by the reporting person in *Integrity Line* can be used to send questions to the reporting person and obtain further information on the matter, or for the reporting person to proactively provide additional information. The matter can also be discussed in person, at the reporting person's request (see clause A.V.2.).

- No plausibility or substantiation: If it is determined that the report lacks plausibility or substantiation, the internal reporting office will complete the verification process and document the result. The reporting person will be informed of this.
- Plausibility and substantiation: If a report is plausible and substantiated, the verified report is forwarded on *Integrity Line* to the investigation office which is responsible at the Thüga Group Company concerned.

VI. Internal investigation

1. Responsibility

If a plausible and substantiated report is submitted, the investigation office of the respective Thüga Group Company is responsible for processing the report and will initiate the necessary measures. The investigation office of Thüga Aktiengesellschaft is centrally responsible for plausible and substantiated reports concerning breaches or risks in relation to human rights or the environment (complaints procedure within the meaning of the German Supply Chain Due Diligence Act (*LkSG*)).

The Compliance Officers at the Thüga Group Companies are in charge of the respective investigation offices. In the context of their work for the investigation office, the Compliance Officers have access to the reports received by the reporting office for their group company on *Integrity Line*.

If further clarification of the matter is required, the respective competent investigation office will always have the Compliance Officer and the Deputy Compliance Officer of Thüga Aktiengesellschaft coordinate and conduct the investigation (hereinafter "**Investigators**") if the matter involves a serious breach or violation. This way the legal requirements are observed, in particular confidentiality and compliance with data protection regulations are ensured. The persons working in the investigation offices at the group companies and the Investigators are independent within the scope of their activities. In each case, it is ensured that potential conflicts of interest are excluded when clarifying the facts.

If a potential conflict of interest nevertheless arises where a report concerns persons working for the investigation office or the Investigators or if it is necessary to protect the identity of the reporting person, Thüga will respond accordingly; in this case it may be necessary to deviate from the procedure described here.

2. Course of the investigation

The aim of the investigation is to determine whether or not the (possible) breach / or the risk addressed in a report exists.

For this purpose, the Investigators may, in particular, contact the persons concerned, conduct interviews and request and inspect the required documents, if necessary.

All investigative measures will adhere to the framework of the investigation mandate, which is defined by the report and the circumstances described in it. No investigations will be conducted without a specific focus.

Investigations are conducted neutrally and objectively under the presumption of innocence. The Investigators follow up on both incriminating and exculpatory evidence, provided they serve to further clarify the facts.

The person(s) concerned will be informed that they are the subject of an investigation and of their rights under applicable data protection laws, unless it jeopardizes the purpose of the investigation. The person(s) concerned will also be given the opportunity to comment on the suspicions involving them and to state their position (principle of the right to be heard). The findings obtained in this process will be taken into account by the Investigators when assessing the facts of the case and deciding on follow-up measures.

The Investigators can obtain external support for the investigation (e.g. by lawyers, auditors, other experts) if it seems appropriate and necessary to adequately clarify the facts.

3. Analysis

When the investigation has been completed, the investigation office will check whether the report or the information obtained in the course of the investigation has revealed deficits or weaknesses in any procedures, processes or in the Compliance Management System. If it has and the deficits/weaknesses are still present, the necessary remedial measures must be initiated.

4. Closing the investigation and, if necessary, initiating follow-up measures

An investigation is closed when

- (1) there is either sufficient knowledge of the facts to be able to reliably assess that the (possible) breach addressed by a report does not exist, or
- (2) there is sufficient knowledge of the facts to be able to reliably assess that the (possible) breach addressed by a report exists, or
- (3) further clarification of the facts by reasonable means seems impossible or unreasonable.

The Investigators will prepare a written investigation report when the investigation is completed. The investigation report contains a description of the facts of the case and the (substantiated) result of the investigation, whether or not the suspicion was confirmed and why, or why the facts were not investigated further.

If the suspicion is confirmed, the Investigators must also forward the investigation report to the respective HR department if the report concerns employees, and together with the person in charge at HR, examine whether and, if so, which personnel measures, liability law measures and/or employment law measures should be taken in the specific case. The (reasoned) recommendation on this must also be included in the investigation report.

The Investigators also submit the investigation report for consultation and a final decision on follow-up measures to the management / executive board of the Thüga Group Company concerned and, as necessary, the management of Thüga Holding GmbH & Co. KGaA or - if there is a conflict of interests - the chairperson of the body responsible for monitoring the management / executive board. The identity of the reporting person must not be disclosed in the report. The decision must be noted in the investigation report.

When the assessment of the circumstances indicated in a report is completed, the reporting person will be informed by the investigation office through Integrity Line of the result of the investigation, provided that there are no objective reasons not to do so. The investigation report is not sent to the reporting person. The reporting person will receive feedback, in particular, on the initiation of an investigation or other possible follow-up measures no later than three months after receipt of the report or, if receipt of the report was not acknowledged after seven days, then no later than three months and seven days after receipt of the report. In the event of breaches or risks under the German Supply Chain Due Diligence Act (*LkSG*), the reporting person may be offered a procedure for consensual resolution (§ 8 (1) sentence 5 *LkSG*) in suitable cases.

The person concerned will also be informed of the result of the investigation, provided there are no objective reasons not to, such as an ongoing investigation or the nature of the report under the German Supply Chain Due Diligence Act (*LkSG*). If the (possible) breach addressed in the report is not confirmed in the course of the investigation, this will also be reported to the superior of the person concerned or to their close colleagues at the request of the person concerned and existing suspicions will be cleared up (rehabilitation).

5. Data protection

If personal data are processed in the course of processing the reports, it will be done in compliance with the provisions of data protection law. Thüga is required to provide information on the legal basis for processing personal data when handling reports:

- Where reporting breaches of the law is concerned, Thüga is obliged to process in accordance with Art. 6 (1) c) EU General Data Protection Regulation ("GDPR") in conjunction with the German laws transposing the Whistleblower Directive EU 2019/1937 (German Whistleblower Protection Act, implementing the directive on the protection of persons who report breaches of Union law (*HinSchG*)).
- Where processing other reports is concerned, the legal basis is Art. 6 (1) f) GDPR; Thüga has a legitimate interest in maintaining integrity and compliant behaviour (compliance) as described in section I.1 above.

VII. Entry into force

This Policy enters into force on 18 September 2023. It will be reviewed annually and as necessary by Thüga's Compliance Committee to ensure that it is up to date, effective and efficient.
