



# Whistleblowing Procedure

Rules of Procedure

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# 1. Introduction & objective

At Uniper, we are committed to respecting, protecting, and strengthening human and environmental rights in our business and along the supply chain. Our commitment and high ethical standards are set out in our [Board of Management Compliance Commitment](#), Human Rights Policy Statement, [Code of Conduct](#), and [Supplier's Code of Conduct](#).

We want to ensure that all human and environmental rights are respected in our business and supply chain. Therefore, we promote a culture in which our employees and all other persons feel safe to address and report risks and possible violations.

As part of our risk management system, we have therefore set up a whistleblowing procedure that allows anyone that becomes aware of violations or risks to report them at any time - anonymously if they wish. The whistleblowing procedure takes part in the development and implementation of effective preventive and remedial measures to successfully end, minimise or prevent potential harm to those affected, society and the environment.

By doing so, we additionally fulfil the due diligence obligations of the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG).

The rules of procedure for the whistleblowing process describe the approach of reporting potential risks and violations and how we investigate and process them. The document is intended to provide transparency about procedures and responsibilities and to encourage our employees and all other persons to address and report human rights and environment-related risks as well as violations in good faith. Further information and the internal process of the whistleblowing procedure are set out in the Uniper Business Directive Whistleblowing Procedure and the Uniper Internal Business Directive Discrimination Complaint Process.

## 2. Scope and area of application

Even before implementing specific legislations, such as the LkSG, which calls for combating human rights and environmental risks, we encouraged reporting of any concerns or grievances in this area. The LkSG and its due diligence requirements confirm and strengthen our existing commitment. Hence, we regularly encourage our employees, supervisors, board members and others to report non-compliant behaviour. This includes

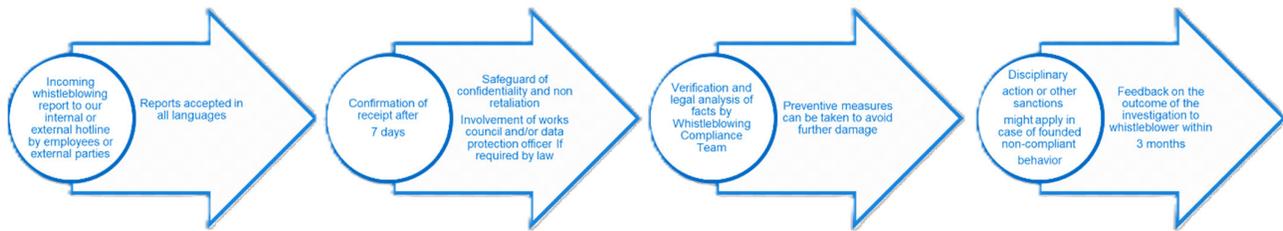
- human rights and environmental risks and violations,
- every potential case of discrimination,
- every (potential) violation of our Code of Conduct,
- (potential) violations of other internal company guidelines,
- (potential) contraventions of a law and
- all risks arising from the actions of our own employees or in the supply chain.

The rules of procedure apply in particular to all reports about potential risks and violations of human and environmental rights; these explicitly include the risks specified in the LkSG (LkSG Section 2 (2) and (3)), cases of discrimination, e.g., concerning ethnic origin or sexual orientation, as well as corruption, money laundering and financing of terrorism, sanctions as well as competition and securities law (insider trading). Through regular communication and our internal compliance training, we raise our employees' awareness and encourage them to report. With the help of these rules of procedure and our whistleblowing procedure, information can be provided on the risks and possible violations in our business area and also in the supply chain.

We assume good faith. This is the case if, when a report is made, there are sound reasons to believe that the information reported is true at the time of the report. A report made to harm the accused party by providing inaccurate, misleading or false information will be considered malicious and in bad faith. Subject to a case-by-case analysis and depending on the outcome of the investigation, disciplinary action may be taken following Uniper Group rules or applicable law.

## 3. Process of the whistleblowing procedure

The whistleblowing procedure follows a clearly defined process. An overview of the procedure is provided by the following graphic



Transparent communication with the whistleblower regarding the course and progress of the procedure takes place throughout the procedure.

The procedure is described in detail below to create transparency about the processes and facilitate reporting.

### 3.1 Reporting channels

Different reporting channels can be used for a report. We offer internal and external reporting options. In addition, when using the described reporting channels, reports are accepted in all languages.

#### Uniper's internal reporting channel

Information on possible violations or risks can be reported to the internal Uniper Compliance Whistleblowing Team via the internal reporting channel:

- Online: By e-mail to the dedicated whistleblowing hotline: [whistleblowing@uniper.energy](mailto:whistleblowing@uniper.energy)

Reports are processed by the Compliance Whistleblowing Team, which consists of Uniper SE employees. The Compliance Whistleblowing Team operates the internal whistleblowing channel, manages the investigation process and takes follow-up action. The Compliance Whistleblowing Team has the authority to follow up on reports and to implement measures. The implementation of measures by the Compliance Whistleblowing Team can result from the delegation of the corresponding rights by the Management Board of Uniper SE and the individual employment contract provisions.

The members of the Compliance Whistleblowing Team are independent, not bound by instructions and can carry out investigations independently. They are also bound to confidentiality and secrecy (see section 4).

At whistleblower's request, a personal meeting with a member of the Compliance Whistleblowing Team will be offered, within a reasonable time, to give the whistleblower the opportunity to submit a report in person to the internal reporting office.

#### Uniper's external reporting channel

Alternatively, whistleblowers can contact our anonymous whistleblower hotline, which is operated by the law office Simmons & Simmons and can be reached at [uniper-compliance@simmons-simmons.com](mailto:uniper-compliance@simmons-simmons.com).

Simmons & Simmons has the right and obligation to keep the whistleblower's identity confidential. This means that Simmons & Simmons has the right and obligation not to disclose the whistleblower's identity to the Uniper Compliance Whistleblowing Team or any other person, if the whistleblower chooses to remain anonymous. The only exception to this principle is if an applicable law expressly contradicts this.

Furthermore, the anonymous whistleblower channel enables anonymous communication between the whistleblower and our Compliance Whistleblowing Team through the law firm Simmons & Simmons. Providing an anonymous reporting channel by Simmons & Simmons does not relieve us and our internal entrusted office of the obligation to take appropriate measures to remedy a possible violation.

## Support from other people and institutions

In addition, internal Uniper whistleblowers are free to seek advice and support from members of the Co-Determination (“Mitbestimmung”) Committee, managers, HR Business Partners or other persons within the company at any time. These contact persons are familiar with the whistleblowing procedure and also refer to the reporting channels if necessary.

The contact persons are regularly sensitised to the handling of discrimination issues. If support is provided to whistleblowers by a person of trust, the trusted person must not carry out the internal investigation at the same time. This avoids conflicts of roles and interests.

Moreover, all Uniper stakeholders are free to contact other external support options and government reporting offices, at any time, in compliance with applicable laws. At the same time, whistleblowers should prioritise the reporting channels described here. External reporting to government reporting offices should only be used if no effective internal measures are available against the risk or the violation or if the whistleblower fears retaliation. A report to the persons and institutions mentioned in this paragraph also requires the whistleblower’s identity to be disclosed. If a report is to be submitted anonymously, the external reporting channel via the law firm Simmons & Simmons shall be used.

There is a particular case for reporting discrimination under Uniper Sweden, so Uniper employees in Swedish companies with more than 50 employees use the [victimisation guide](#) and the corresponding process.

## 3.2 Investigation procedure

The investigation procedure begins once the report has been received.

The Compliance Whistleblowing Team

- 1) confirms receipt of a report to the whistleblower within seven days at the latest,
- 2) examines whether the reported risk or violation falls within the scope of Section 2 of the German Whistleblower Protection Act (“Hinweisgeberschutzgesetz”) or equivalent laws of other EU member states that serve to implement the Directive (EU) 2019/1937,
- 3) maintains contact with the whistleblower,
- 4) checks the validity of the received report,
- 5) asks the whistleblower for further information in order to clarify the facts and
- 6) take appropriate measures (see section 3.4).

The investigation aims to clarify all relevant facts. Therefore, the investigation consists of collecting and reviewing documents, interviewing witnesses and suspects, obtaining material evidence and gathering publicly known information. The investigation should always be conducted promptly. If a suspicion arises, immediate action may be required to stop potential violations and to prevent evidence from disappearing.

In cases with an actual suspicion and a concretely suspected internal person, the Compliance Whistleblowing Team informs the relevant works council using an anonymised brief description of the allegation, provided that this does not violate applicable laws, particularly the Whistleblower Protection Act. In particular the Whistleblower Protection Act must be checked by the Compliance Whistleblowing Team in each case. It must be ensured that no conclusions are possible about the whistleblower’s identity, the person who is the subject of the procedure or other persons named in the report.

## 3.3 Evaluation

Following the investigation, the facts of the case are evaluated. A statement is made on the respective financial, reputational and legal implications of the case.

## 3.4 Possible preventive and remedial measures

If a violation is detected, appropriate, proportionate, and suitable preventive and remedial measures are developed and implemented. The measures are appropriate if they prevent or end violations or minimise the extent of the violation.

A decision on preventive and remedial measures must always take the following into account:

- all recommendations given by the Compliance Whistleblowing Team report,
  - disregarding the report must be documented and justified in writing
- the principles of fairness and proportionality,
- violations of the law are always and consistently penalised (principle of zero tolerance)

The decision to act is made on a case-by-case basis and is not made in an automatic way. Any report of a substantiated violation may be subject to appropriate disciplinary action or labour law sanctions (including dismissal) and other legal sanctions.

The Compliance Whistleblowing Team can, for example, take the following measures:

- a) conduct internal investigations at the employer or the respective organisational unit and contact the persons, work units and suppliers concerned;
- b) discontinue the procedure for lack of evidence or for other reasons;
- c) refer the matter for further investigation to Uniper Internal Audit as the responsible working unit for internal investigations in the group company or in the respective organisational unit;
- d) refer the case to a competent authority for further investigation;
- e) refer the reporting person to other competent bodies.

Measures in internal cases can be a clarifying discussion between the parties in less serious cases, while in serious cases sanctions such as warnings, dismissal or implementation are considered.

Measures at suppliers are decided and implemented following the processes and measures of the internal document called Supplier ESG Due Diligence Process. The measures include, for example, the introduction of an engagement plan or participation in an online training.

### 3.5 Documentation and effectiveness review (LkSG § 8 (5))

The Compliance Whistleblowing Team documents all incoming reports in compliance with confidentiality requirements.

In the case of telephone reports or reports using another form of voice transmission, the complete and accurate transcription (verbatim transcript) can only be made with the consent of the person making the report. If such consent is not given, the report is documented as a summary of its content (content protocol), which is to be prepared by the person responsible for processing the report.

As described in section 3.1, at the whistleblower's request, a personal interview with a member of the Compliance Whistleblowing Team is offered within a reasonable time period to allow the whistleblower to make a face-to-face report. In such a case, a complete and accurate conversation transcript (verbatim record) or an audio recording of the conversation can only be made and stored in a permanently retrievable form with the whistleblower's consent. If an audio recording is used to create a transcript, it must be deleted as soon as the transcript has been finalised.

The whistleblower can check the protocol, correct it if necessary, and confirm it with a signature or in electronic form (e.g., by e-mail).

The documentation must be deleted after three years following the deletion concept for the whistleblowing procedure, unless local laws prescribe stricter or shorter deletion periods.

The effectiveness review, done within the scope of § 8 (5) of the German Supply Chain Due Diligence Act (LkSG), specifically for human rights- and environment-related issues, detected by the whistleblowing procedure, is made regularly - at least once a year -, as well as on an ad-hoc basis. Results of the review are incorporated into the business activities in each business area and the supply chain. The results of the effectiveness review are also used to continuously improve and revise the preventive and remedial measures. Therefore, this action is important for further development of our risk management and due diligence processes.

The management is informed about the results of the effectiveness review.

### 3.6 Informing the whistleblower

The Compliance Whistleblowing Team provides feedback to the whistleblower within three months of confirming receipt of the report or, if the receipt has not been confirmed in advance, no later than three months and seven days after the receipt of the report. The feedback contains planned measures as well as measures already taken and the reasons for them.

The reporting person is also informed of the closure of the procedure.

Feedback may only be provided to the reporting person to the extent that it does not interfere with internal investigations or inquiries and does not affect the rights of the persons who are the subject of a report or named in the report.

### 3.7 Unsubstantiated cases

Unsubstantiated cases may result from a lack of evidence or the minor nature of the case and do not give rise to an investigation. A plausibility check may be carried out when the first contact is made (e.g., reports submitted unsubstantiated, in bad faith, misleading, or malicious).

In the event of an unsubstantiated report that does not require further review or processing, this data will be deleted promptly, but not before the end of the respective quarterly reporting period to the Board of Management/Supervisory Board. The data will only be deleted if it is no longer required for permitted purposes or if the data subject withdraws their consent (if applicable) and we, Uniper, are not legally obliged or otherwise authorised to continue storing this data. Aggregated data or information not containing personal data may be collected for statistical and archiving purposes.

## 4. Assurances within the framework of the procedure

Cases are processed by the applicable law and within legal limits and restrictions.

We are committed to protecting and encouraging our employees and all third parties to speak up when making reports. The underlying guarantees of this policy are:

#### a) Confidentiality

The confidentiality and protection of the integrity of all persons involved; be it the whistleblower, the suspect, or third parties, is ensured.

Our internal reporting office is organised in such a way that only the Compliance Whistleblowing Team responsible for receiving and processing reports and the people who support them in carrying out these tasks have access to the incoming reports.

The person's identity may only be disclosed to the members of the Compliance Whistleblowing Team or the persons responsible for taking measures and the persons who support them in fulfilling these tasks. The requirement of confidentiality applies whether the Uniper Compliance Whistleblowing Team is responsible for the incoming report or not.

There is also the option of an anonymous report via the external reporting channel, which guarantees further protection.

Exceptions to the principle of confidentiality are possible insofar as they are provided for by the respective legal systems and laws.

In countries that favour transparency over confidentiality, protective measures can be taken against the misuse of information by others to the detriment of the person providing the information, e.g., a confidentiality agreement to be signed by all parties involved.

#### b) No retaliation

The whistleblower is protected from retaliation from the suspected person or third parties. Retaliation may be direct or indirect, such as dismissal, transfer, suspension, or exclusion from promotion opportunities. Uniper's Code of Conduct recognises the above-mentioned principle of zero tolerance, which applies to retaliation or non-compliant human behaviour (discrimination, harassment, intimidation).

This principle does not apply to whistleblower reports that are made to cause harm to a person or party through inaccurate, misleading, or false information (so-called fraudulent and malicious reports). The whistleblower is obliged to compensate for the damage caused by the intentional or grossly negligent

reporting or disclosure of false information.

## 5. Data protection

Reports and complaints are processed according to applicable data protection laws and regulations. If there is no legal obligation to conduct a whistleblowing procedure, the lawfulness of the data processing is based on the General Data Protection Regulation (GDPR). Besides, national data protection regulations and the legitimate interest of Uniper (as the responsible party for the processing) are valid. Legitimate interest means that laws regarding bribery/corruption and money laundering are complied with and violations of international sanctions/trade embargoes, trading compliance, competition and capital market law (insider trading), and serious violations of the Code of Conduct are prevented.

The whistleblowing procedure considers the principles of proportionality and balances the interests of the whistleblower and the suspected person. Whenever personal data is processed, this is done exclusively by legal obligations, in the case of legitimate interest, and to protect our assets, property, reputation, security, and the rights of our employees. Further information can be found in our privacy policy.

The whistleblower and the suspected person have the right to complain to a supervisory authority in the country in which they have their habitual residence.

## 6. Protection of trade and business secrets

This whistleblowing procedure does not influence our obligation to protect business and trade secrets and business and company information. External persons and parties are not granted access to confidential information.

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