



# Complaints procedure

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As a responsible business (the Steag Iqony Group<sup>1</sup>), we are conscious of the importance of human rights on all levels of our entrepreneurial activities, and we are aware of our responsibility. Our policy statement reflects our values and principles, describes our strategy for fulfilling our human rights and environmental due diligence obligations and sets out what we expect from our employees and business partners. Any behavior that contradicts our policy statement and our corporate responsibility will not be tolerated. We are committed to respecting human rights in our own business activities and in our global supply and value chains and to providing access to remedies for those affected by human

rights violations. We are therefore committed to respecting human rights, preventing human rights violations and fully implementing the German Supply Chain Due Diligence Act (LkSG).

On the one hand, our efforts are therefore aimed at preventing breaches by identifying risks and taking preventive measures. On the other hand, in the event of violations, we see it as our responsibility to eliminate or minimize them or to work with our partners to bring about the cessation of such violations.

<sup>1</sup> The Steag Iqony Group, referred to below as Steag, is taken to mean all companies within the business ambit of STEAG GmbH.



# General information on the procedure for complaints

In this spirit, we have set up a Group-wide complaints procedure. This system enables people inside and outside the company to safely and securely report risks and violations relating to human rights or the environment. The aim of this procedure is to identify (potential) violations both in our own business area and along Steag's supply chains at an early stage and subsequently minimize or eliminate them.

The complaints procedure can currently be found at the following URLs.

- For the Steag Iqony Group and the STEAG Power GmbH:  
[steag.integrityline.app](https://steag.integrityline.app)
- For the Iqony GmbH:  
[iqony.energy/en/about-us/purchasing-portal/whistleblower-tool](https://iqony.energy/en/about-us/purchasing-portal/whistleblower-tool)

The procedure is accessible to everyone. The whistleblower system enables all colleagues to report concerns about any misconduct affecting the company or third parties - anonymously if they wish.





All reports and substantiated suspicions received in relation to risks are processed in a transparent, balanced and comprehensible procedure, which is described in this document and can be viewed by all potential contributors. The reports made as part of the complaints procedure are treated confidentially.

We attach great importance to the protection of whistleblowers and always strive impartially to fully investigate all cases received. The complaints procedure is designed to ensure that there are no adverse consequences for whistleblowers as a result of their report and that they are not subject to any retaliatory measures.

### 1.1 Who is responsible for the complaints procedure?

Within Steag, the Compliance department is responsible for managing the complaints procedure and processing the information received. Depending on the type of information received, the Compliance department will be supported by the relevant specialist departments which can help to clarify the complaint.

The processing of reports is strictly confidential. If you have any questions about the procedure, please contact the members of our Compliance department. They can be reached at [compliance@steag.com](mailto:compliance@steag.com).

All the persons entrusted with processing the reports and discussing the facts of the case act independently, are competent and are obliged to act impartially.



## 1.2 Who is entitled to submit complaints?

### What is the scope of the complaints procedure?

This complaints procedure is aimed at all Steag employees, as well as employees of our direct and indirect suppliers, residents in the vicinity of our power plants or local sites and other persons potentially affected by our business activities and their representatives (hereinafter referred to as whistleblowers).

The following types of information can be submitted:

- a) Indications of (potential) human rights and environmental risks or violations arising from Steag's economic activities in its own business area or with (in)direct business partners, and
- b) Indications of (potential) violations (i. e. actions or omissions in the course of work), such as:
  - Violations of statutory provisions that are punishable by fines or imprisonment.

- Violations of other applicable regulations (legal ordinances, mandatory official or judicial orders, etc.) or internal guidelines and voluntary commitments, such as the STEAG Power or Iqony Code of Conduct ("scope of application").

## 1.3 Do I have to fear consequences if I make a complaint?

Whistleblowers are entitled to special protection. This protection extends to all internal and external employees as well as business partners, applicants and other external parties. It does not matter whether the whistleblower is directly affected by the reported incident. We do not permit whistleblowers to suffer adverse consequences as a result of their reports or complaints, regardless of the form they take. Possible negative consequences can take many forms. Examples include dismissal, threats, intimidation, exclusion, humiliation, false accusations, and malicious or dishonest reporting of problems.



#### 1.4 What measures are taken to protect whistleblowers?

In order to protect the whistleblower, we handle all incoming complaints and the corresponding investigations in accordance with the principles of confidentiality, fairness, equality, independence and objectivity. When processing complaints, only those persons who are suitable and necessary for appropriate and proper handling are involved. The persons responsible for processing reports and conducting investigations act independently and must inform the relevant department immediately of any circumstances that could compromise their independence.

Data is recorded, stored and processed in accordance with the applicable legal requirements. Thanks to the new online whistleblower tool introduced in 2024, complaints can now also be submitted completely anonymously.

#### 1.5 How are barriers to accessing the complaints procedure avoided?

Steag recognizes the need to keep access barriers to the complaints procedure as low as possible. At present, we have already taken the following measures:

- Information about the complaints channel and access is provided in various languages, in particular German and English.
- There are no costs associated with submitting a complaint.



# Details of the procedure for complaints

Reports can be submitted on potential violations of our Code of Conduct and our internal rules, and on human rights and environmental risks or breaches of obligations in our own business area or in our supply chain.

# 2



## 2.1 Submitting a report

Whistleblowers can submit information and complaints with or without providing contact details by email and, since 2024, also completely anonymously via the new online whistleblower tool at [steag.integrityline.app](https://steag.integrityline.app)  
[iqony.energy/en/about-us/purchasing-portal/whistleblower-tool](https://iqony.energy/en/about-us/purchasing-portal/whistleblower-tool)

Reports received are reviewed in the order in which they are received, following the predefined processes and requirements.

## 2.2 Documentation of receipt

Every notification received by e-mail or the newly introduced online notification system is recorded and documented. In addition, the entire processing procedure is documented and stored in accordance with the statutory retention periods.

## 2.3 Confirmation of receipt and communication with the whistleblower

After the whistleblower has submitted a report, the whistleblower will immediately receive a confirmation of receipt by e-mail, but at the latest within seven days of receiving the report. The confirmation includes information on how to proceed, including the time frame for processing the report.

## 2.4 Appointment of an investigator

Once the report has been accepted, a summary is forwarded electronically to a responsible person selected to process the complaint. That person accompanies the entire process from the review to the final resolution of the report.

An investigator is appointed for each report received. That investigator is a direct member of the compliance team and, if necessary, consults confidentially with selected individuals from relevant departments. The independence and freedom from directives of the person responsible for processing the report is ensured.



## 2.5 Assessment of the validity and relevance of a report

First, the investigator checks whether the report is valid and relevant in the context of the scope of application. A report is considered valid if it provides clear and credible information about a possible incident that justifies further processing.

A report is considered relevant if the review shows that there are indications of risks or violations within the scope of application, in particular with regard to human rights or environmental risks as well as possible violations in the supply chain or in Steag's own business area.

To check the validity and relevance, the investigator obtains the necessary and relevant information and documents to enable him/her to make an assessment.

## 2.6 Internal investigation

Every report and therefore every situation is different. Accordingly, reports are processed individually by the investigator.

To clarify the matter, the investigator can, for example, examine the case based on available documents, obtain and evaluate additional information and documents or conduct confidential discussions with the persons involved (e.g. whistleblowers, accused persons or witnesses).



## 2.7 Taking action

If the investigator has determined that a risk or violation exists, appropriate preventive and remedial measures are defined and implemented. These are aimed at minimizing reported risks or preventing or ending violations or working towards minimizing their extent if Steag has caused or contributed to these risks or violations within the supply chain. This also includes measures aimed at preventing potential repetitions of a violation that has occurred. The exact nature, implementation and review of these measures are at Steag's discretion and are always based on the principle of appropriateness.

## 2.8 Resolution of the matter

The whistleblower is informed by the Compliance department of the conclusion and outcome of the complaints procedure.

We endeavor to process all reports received in a timely manner. The majority of reports are dealt with in less than 90 days from receipt to final processing. However, more complex cases may take longer to process.

Essen, April 2025