

Human
rights

Environ-
mental
protection

LIEFERKETTENSORGFALTSPFLICHTENGESETZ (LkSG)
[GERMAN SUPPLY CHAIN DUE DILIGENCE ACT]

Rules of Procedure for Complaints

Our standardized complaint and reporting procedure

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The term “employees” also includes managers at all levels and members of executive bodies.

Foreword

As of January 1, 2023, Siemens must comply with the German Supply Chain Due Diligence Act (LkSG). The LkSG requires Siemens to enact certain due diligence in its own operations and its supply chain in connection with human rights and environmental issues.

Why do we as Siemens publish a complaint procedure and how does it work?

The LkSG imposes certain requirements in connection with complaint procedures. In short, it requires Siemens to provide potentially affected persons inside and outside of Siemens effective and accessible ways to address their complaints. All complaints must be handled in a fair and transparent manner. The LkSG is not limited to Siemens operations in Germany, it also applies to its global operations and company suppliers. And Siemens is required by the LkSG to make its complaint procedure rules publicly available.

The complaint procedure is described in the following Rules of Procedure for Complaints and Reports.

Berlin and Munich, on January 1, 2023

Siemens Aktiengesellschaft
Human Rights Officer

These Rules of Procedure for Complaints and Reports apply to Siemens AG and all its affiliated companies with the exception of Siemens Healthineers AG, a listed company, which publishes its own Rules of Procedure for Complaints.

Rules of Procedure for Complaints and Reports

1. Does Siemens have corporate-wide rules of procedure?

Yes. Siemens operates a corporate-wide, transparent, publicly available, and standardized complaint and reporting procedure that is fully accessible. All complaints and reports from employees or third parties are treated similarly insofar as it is legally permitted.

2. Who can submit complaints and reports?

Everybody. The complaint and reporting procedure is open to all Siemens employees, external persons, and other organizations.

3. What can I report?

Any suspected or actual violations of laws or internal regulations, including those relating to human rights and environmental risks or obligations. The suspicion can be directed at individual Siemens employees, a Siemens business, or a Siemens supplier.

4. Do I have various options for submitting complaints or reports?

Yes. Siemens has various reporting channels for complaints or reports.

Complaints and reports can be submitted via the [“Tell Us”](#) hotline 24 hours a day, 7 days a week. They can be in writing or by phone – and you don’t even have to give your name if you don’t want to.

“Tell Us” is available in many different languages and is managed by an independent operator. The data is stored on protected servers in Germany. The content of the complaints or reports is processed exclusively by Siemens.

An external [Ombudsperson](#) is also available. The Ombudsperson is an independent lawyer outside Siemens whom you can contact confidentially and anonymously.

If you prefer to contact someone directly at Siemens, feel free to speak to any one of our Compliance Officers. You can also contact other Legal and Compliance personnel, company managers, the Human Resources personnel, employee representatives, or the Siemens Chief Compliance Officer.

5. Who will take care of my complaint or report?

The Siemens internal investigation department. This is the company's central "Reporting Office", which handles all complaints and reports, regardless of how they were submitted. The Reporting Office reports directly to the Chief Compliance Officer, who has access to the Managing Board and the Supervisory Board of Siemens AG. Employees of the Reporting Office are subject to a special duty of confidentiality, are impartial, and have the necessary expertise to professionally handle complaints and reports.

The company may contact you if additional information is needed, and in some instances the German Supply Chain Due Diligence Act (LkSG) may require us to discuss with you your complaint. Of course, this only works if we can contact you.

6. Will the company keep my identity confidential?

Yes. All complaints and reports may be submitted anonymously, and Siemens takes great care to protect you as a reporter and ensures your complaint or report is kept confidential. Confidential data may only be disclosed on an as-needed basis as permitted by law. These principles apply regardless of the reporting channel.

7. Will I be informed that my complaint or report is being processed?

Yes. Within seven days of receipt of your complaint or report, you will receive an acknowledgement of receipt from Siemens.

8. Will all complaints and reports be processed?

Yes. We take all complaints and reports seriously. The Reporting Office examines each complaint and report to clarify whether there is sufficient information to process the matter. We may request additional information from you.

9. What happens to my complaint or report once it has been examined?

It depends: After the Reporting Office examines your complaint or report, it may forward it to another responsible department within the company for further handling and fact-finding or to a competent authority, or handle it itself. If the Reporting Office deems an internal investigation necessary, an Investigation Mandate will be issued. During the investigation, the Reporting Office reviews relevant documents, speaks with witnesses and affected parties, and, if necessary, analyzes electronic data.

At the end of the fact-finding, the results are summarized in a report that is distributed to relevant internal stakeholders. Results may include recommendations for disciplinary action or other remedial measures, such as risk management and internal process measures.

Insofar as it is possible and legally permissible, we will inform you **within three months** of the measures taken – even if the fact-finding has not been completed by then.

10. Are there rules in place for fact-finding?

Yes. All employees who are involved in internal fact-finding must adhere to certain **rules of conduct**, including:

- The whistleblower must be protected! Their name and details of their report must be kept confidential on a need-to-know basis.
- All fact-finding must be performed respectfully, objectively, and without any presumption.
- Employees implicated by a complaint or report have the right to be heard.
- Data and information must be treated confidentially on a need-to-know basis and consistent with legal requirements.
- Any potential or actual conflict of interest on the part of any person engaged in fact-finding must be disclosed and the fact-finder must remove themselves from the matter.

11. Am I protected as whistleblower?

Yes. Siemens will not tolerate retaliation of any kind!

Persons who in good faith submit complaints or reports will be fully protected. If you believe you or anyone else has been retaliated against or in any way has been treated differently for submitting a complaint or report, you should inform our company immediately through any of its reporting channels (preferably via [“Tell Us”](#)).

We follow up on all plausible allegations of retaliation or mistreatment. Severe measures will be imposed in response to substantiated act of retaliation.