

Report on the LkSG (Supply Chain Due Diligence Act)

Reporting period from 01.01.2023 to 30.09.2023

Name of the organization: Siemens Energy

Address: Otto-Hahn-Ring 6, 81739 Munich

Table of contents

A. Strategy & anchoring	2
A1. Monitoring of risk management & responsibility of the management	2
A2. Policy statement on the human rights strategy	4
A3. Anchoring the human rights strategy within the organization	11
B. Risk analysis and preventive measures	13
B1. Implementation, procedure and results of the risk analysis	13
B2. Preventive measures in own business area	21
B3. Preventive measures for direct suppliers	26
B4. Preventive measures for indirect suppliers	29
B5. Communication of the results	32
B6. Changes in risk disposition	33
C. Identification of violations and corrective measures	34
C1. Identification of violations and corrective measures in own business area	34
C2. Identification of breaches and corrective actions at direct suppliers	41
C3. Identification of breaches and corrective actions for indirect suppliers	42
D. Complaints procedure	43
D1. Establishment of or participation in a complaints procedure	43
D2. Requirements for the complaints procedure	51
D3. Implementation of the complaints procedure	56
E. Review of risk management	57

A. Strategy & anchoring

A1. Monitoring of risk management & responsibility of the management

What responsibilities were defined for monitoring risk management during the reporting period?

Siemens Energy has adapted its existing risk management system to the requirements of the Supply Chain Duty of Care Act, which came into force at the beginning of 2023.

The Managing Board of Siemens Energy ensures that human rights and environmental due diligence obligations are observed in the context of global business activities. It has defined clear responsibilities for this. Our Human Rights Officer, Dr. Anita Schieffer, monitors the observance of and compliance with these due diligence obligations at Siemens Energy and reports to the Executive Board on this topic regularly and as required.

Our Human Rights Officer is responsible for monitoring risk management in accordance with the LkSG: reviewing the risk analysis, the appropriateness of remedial and preventive measures, the functionality of the complaints procedure and the completeness and documentation, including annual reporting.

A. Strategy & anchoring

A1. Monitoring of risk management & responsibility of the management

Has the management established a reporting process that ensures that it is regularly - at least once a year - informed about the work of the person responsible for monitoring risk management?

It is confirmed that the management has established a reporting process that ensures that it is informed regularly - at least once a year - about the work of the person responsible for monitoring risk management within the meaning of Section 4 (3) LkSG.

- Confirmed

Describe the process that ensures reporting to management at least once a year or regularly with regard to risk management.

Our Human Rights Officer monitors compliance with due diligence obligations and reports on this topic regularly (quarterly as part of a Compliance Review Board meeting) and on an ad hoc basis to the Management Board. Key content of the reporting includes the results of our risk analysis relevant to human rights and the environment, findings from the review of complaints received and information on the effectiveness of our preventive and remedial measures. The Human Rights Officer is supported in her work by representatives from various functions. The implementation of due diligence obligations, the reduction of any risks and the elimination of violations are carried out by the respective functions.

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

Is there a policy statement that has been prepared or updated on the basis of the risk analysis carried out during the reporting period?

The policy statement has been uploaded.

Siemens Energy Policy Statement

https://p3.aprimocdn.net/siemensenergy/29fcba73-c5dd-4c28-be93-b07a00ed0a39/Human-Rights-Policy-Statement-pdf_Original%20file.pdf

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

Has the policy statement for the reporting period been communicated?

It is confirmed that the policy statement has been communicated to employees, the works council if applicable, the public and the direct suppliers where a risk was identified in the risk analysis.

- Confirmed

Please describe how the policy statement was communicated to the relevant target groups.

The policy statement was communicated to employees internally via an intranet article and a video. The General Works Council, represented by the Economic Committee, was involved before the policy statement was published. The policy statement is available on the Siemens Energy website in German and English, both internally and externally. The Siemens Energy policy statement is communicated to identified high-risk suppliers as part of the risk validation process.

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

What elements does the policy statement contain?

- Establishment of a risk management system
- Annual risk analysis
- Incorporating preventive measures in the company's own business area, with direct suppliers and, if applicable, indirect suppliers and a review of their effectiveness
- Corrective measures in own business area, at direct suppliers and, if applicable, indirect suppliers and a review of their effectiveness
- Provision of a complaints procedure in the company's own business area, with suppliers and review of its effectiveness
- Documentation and reporting obligations
- Description of the priority risks identified
- Description of human rights-related and environmental expectations of own employees and suppliers

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

Description of possible updates during the reporting period and the reasons for them.

The policy statement was published for the first time at the Group company level (Siemens Energy AG).

A. Strategy & Anchoring

A3. Anchoring the human rights strategy within your own organization

In which relevant departments/business processes was the anchoring of the human rights strategy ensured during the reporting period?

- Personnel/HR
- Environmental Management
- Occupational Safety & Occupational Health Management
- Communication / Corporate Affairs
- Purchasing/Procurement
- Supplier Management
- CSR/Sustainability
- Legal/Compliance
- Quality Management
- Internal Audit
- Economic Committee
- Other: Accounting

Describe how responsibility for implementing the strategy is distributed within the various specialist departments/business processes.

At least one person per department/function has been nominated to implement the LkSG. The respective functions (specialist departments) are responsible for implementing the due diligence obligations, reducing any risks and remediating any breaches. The functions work closely together in a cross-functional team.

The Human Rights Strategy is managed by the Legal & Compliance function. Among other things, it is responsible for the focus area of human rights. It monitors the risk analysis process, carries out risk-based ad hoc risk analyses, e.g. for projects, is responsible for the complaints procedure and processes reports of potential compliance violations. This includes reports on human rights violations and environmental risks in connection with the business activities of Siemens Energy and its suppliers.

The strategy is anchored in the HR function, as well as the Occupational Health and Safety, Quality Management and Environmental Management (EQS) functions, primarily for the company's own business area.

The Purchasing/Procurement and Supplier Management function is responsible for implementing the strategy in the supply chain. This is done in close coordination with the Legal & Compliance function.

The CSR/Sustainability function and Accounting are closely coordinated with other sustainability and Group reporting.

The Corporate Communications function was involved in the publication of the policy statement and the LkSG report.

The Internal Audit department was commissioned to review and evaluate the implementation of the requirements of the LkSG.

Describe how the strategy is integrated into operational processes and procedures.

The representatives of the above-mentioned functions reviewed the existing processes as part of the introduction of the LkSG for conformity with the human rights strategy. Where necessary, the processes were adapted.

Describe which resources & expertise are provided for implementation.

A cross-functional team consisting of experts from the Legal/Compliance, Purchasing/Procurement, Sustainability, HR and EQS (Occupational Safety, Quality, Environmental Protection) functions was set up at Group level for implementation. This team of experts also received support from external consultants. The central functions were supported by regional experts from the aforementioned functions as required.

B. Risk analysis and Preventive measures

B1. Implementation, procedure and results of the risk analysis

Was a regular (annual) risk analysis carried out during the reporting period to identify, weight and prioritize human rights and environmental risks?

- Yes, for own business area
- Yes, for direct suppliers

Describe the period in which the annual risk analysis was carried out.

- Own business area: 30.03.2023 - 15.05.2023
- Supply chain: 28.02.2023 - 31.07.2023

Describe the risk analysis procedure.

At Siemens Energy, the analysis of possible violations of the legal positions protected by the LkSG consists of two areas: the company's own business area and direct suppliers.

A tool-based analysis is carried out annually with the help of an external provider for both the company's own business area and the supply chain.

The annual analysis of our own business division is carried out across cross-departmental and is structured in two stages. In the first step, the abstract risk analysis, country-specific data on all risk topics of the LkSG is evaluated using tools (e.g. UN/ILO).

All countries in which Siemens Energy has employees are divided into risk priority levels (low / medium / high / very high). In a second step, the concrete risk analysis, an individualized questionnaire is sent to all countries with a high or very high priority level. These are answered across departments as part of workshops or assessments. The risks identified are evaluated and appropriate mitigation measures are implemented.

A tool-based analysis of the risk disposition of direct suppliers is carried out for our supply chain. This includes 10 country- and sector-specific indicators for all risk topics of the LkSG and is specified using internal data (e.g. procurement volume, material / service). Identified high-risk suppliers are subjected to further, more detailed validation, including an on-site audit. This procedure was common practice at Siemens Energy before the LkSG came into force.

Siemens Energy consolidates the results of the risk analysis annually in order to identify certain patterns of possible violations of the legal positions protected by the LkSG and to be able to initiate targeted preventive measures.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Were event-driven risk analyses also carried out during the reporting period?

- Yes, due to a significant change in the risk profile, for example as a result of new products/projects/opening up new markets
- Yes, due to other reasons: As a result of media reporting on possible human rights violations in the production of renewable energy modules.

Describe the specific occasions.

Project application: Turnkey engineering, procurement and construction solution in the utility sector.

Describe the findings of the analysis with regard to a significantly changed and/or expanded risk situation.

The risk analysis indicated a potential risk that forced labor could be used by indirect suppliers.
For information on preventive measures for potential indirect suppliers, see B4.

Describe the extent to which findings from the processing of reports/complaints have been incorporated.

In the present case, no findings from the processing of reports/complaints were included because there were no reports or complaints about the risk of forced labor at potential indirect suppliers via the Siemens Energy reporting channels. See B4 for information on preventive measures for potential indirect suppliers.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk assessment

What risks were identified in the risk analysis(es) in your own business area?

- Prohibition of hiring or using private/public security forces that could lead to negative impacts due to lack of instruction or control
- Disregard for occupational health and safety and work-related health hazards
- Unlawful violation of land rights

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk assessment

What risks were identified in the risk analysis(es) for direct suppliers?

- Disregard for occupational health and safety and work-related health hazards
- Disregard for freedom of association - freedom of association & right to collective bargaining
- Prohibition of unequal treatment in employment
- Ban on child labor
- Prohibition of withholding an appropriate wage

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk assessment

What risks were identified in the risk analysis(es) for indirect suppliers?

- Prohibition of forced labor and all forms of slavery
- Other prohibitions: In some Asian countries, forced labor may be used in the production of renewable energy modules down the supply chain.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Were the risks identified in the reporting period weighted and, if applicable, prioritized and, if so, on the basis of which appropriateness criteria?

- Yes, based on the expected severity of the injury in terms of degree, number of people affected and irreversibility
- Yes, on the basis of own influence
- Yes, based on the probability of occurrence
- Yes, based on the nature and scope of the company's own business activities
- Yes, based on the type of causal contribution

Describe in more detail how the weighting and prioritization process was carried out and what considerations were made.

A tool-based analysis is carried out annually with the help of an external provider for both the company's own business area and the supply chain.

This means that all Siemens Energy locations are assigned a risk priority level based on country-specific data. If a country has a rating of "high" or "very high" for at least one LkSG risk area, this is verified using an individualized questionnaire. The country-specific risks identified are assessed and mitigation measures are taken accordingly.

For our supply chain, a tool-based analysis of the risk exposure of direct suppliers is carried out in this way. This includes 10 country- and sector-specific indicators for all risk topics of the LkSG and is specified using internal data. Identified high-risk suppliers, i.e. suppliers whose risk indicators exceed a defined threshold in accordance with the LkSG, are subjected to further, more detailed validation, including an on-site audit. This procedure was common practice at Siemens Energy before the LkSG came into force.

B. Risk analysis and preventive measures

B2. Prevention measures in own business area

Which risks were prioritized in your own business area during the reporting period?

- None

If no risks have been selected, give reasons for your answer.

For the reporting period, all identified LkSG risks were included in their entirety, meaning that no prioritization was necessary.

B. Risk analysis and preventive measures

B2. Prevention measures in own business area

What preventive measures were implemented for the reporting period to prevent and minimize the priority risks in your own business area?

- Implementation of training courses in relevant business areas
- Implementation of risk-based control measures

Implementation of training courses in relevant business areas

Describe the measures implemented and, in particular, specify the scope (e.g. number, coverage/area of application).

Siemens Energy held various training courses and information events on the LkSG in the relevant business units Legal and Compliance, Human Resources, Occupational Health and Safety & Occupational Health Management and Purchasing/Procurement/Supplier Management. As part of the annual "Integrity Week", the topic of human rights and the requirements of the LkSG, including the possibility of reporting violations via the compliance complaints procedure, was communicated to all Siemens Energy employees. Further training is planned.

Web-based mandatory training or dedicated instructions for employees, for example on potential hazards in the workplace, occupational health and safety measures in their area of work, are carried out on a regular basis.

A learning platform offers our employees worldwide access to e-learning and trainer-led learning options in various languages. Various content is taught, such as occupational health and safety, compliance, inclusion & diversity and labor law.

The Management Board is informed by the Human Rights Officer both in quarterly Compliance Review Board meetings and in individual discussions.

The committees, such as the Economic Committee and the Supervisory Board, are informed on an ongoing basis about the status of implementation of the LkSG requirements and the fulfillment of due diligence obligations.

Further information on this can be found in the Siemens Energy Sustainability Report 2023:
https://p3.aprimocdn.net/siemensenergy/d66ceb42-cf25-45d4-9cd1-b0cf00ce4ca9/Siemens-Energy_Sustainability-Report-2023-pdf_Original%20file.pdf

Describe the extent to which training to prevent and minimize priority risks is appropriate and effective.

Siemens Energy has carried out preventive training independently of identified risks. The relevant business units were informed about the importance of the LkSG and sensitized to prevent potential risks. The preventive training courses are appropriate and effective, as they were carried out in a short time and made available to all relevant employees in the aforementioned business units. The content of the training courses is also available to employees who were unable to attend through recordings.

The content was conveyed in a practical manner using examples from day-to-day business. The specific LkSG risks identified as part of the risk analysis are significant for the further development of existing preventive measures.

Implementation of risk-based control measures

Describe the measures implemented and, in particular, specify the scope (e.g. number, coverage/area of application).

As part of annual and risk-based audits, a systematic review of processes, activities and systems and their implementation is carried out throughout the Group to check compliance with the required standards, guidelines, norms and laws relating to occupational health and safety and environmental protection.

Siemens Energy is subject to various audits:

- External certification audits (e.g. to ISO 14001 and ISO 45001) carried out by an accredited certifier.
- Internal audits
- External audits such as supplier audits

Security forces are inspected on a risk-based basis and on an ad hoc basis in high-risk countries as part of on-site security inspections. This involves checking compliance with the company's internal binding guidelines for the deployment of security personnel, including compliance with human rights norms/standards.

Describe to what extent the measures to prevent and minimize the priority risks are appropriate and effective.

Weaknesses or deviations can be identified via the control measures in the Occupational Health and Safety, Environmental Protection and Safety Forces department. Corrective measures are identified and implemented accordingly in order to resolve problems and prevent future incidents. The results and implementation of the measures are tracked and documented in a global tool.

Annual planning, the risk-based approach and local implementation enable control measures to be implemented efficiently and effectively, adapted to the respective situation.

B. Risk analysis and preventive measures

B3. Preventive measures for direct suppliers

Which risks were prioritized for direct suppliers during the reporting period?

- None

If no risks have been selected, give reasons for your answer.

For the reporting period, all identified LkSG risks were included in their entirety, meaning that no prioritization was necessary.

B. Risk analysis and preventive measures

B3. Preventive measures for direct suppliers

What preventive measures were implemented for the reporting period to prevent and minimize the priority risks at direct suppliers?

- Obtain contractual assurance for compliance and implementation of expectations along the supply chain
- Training and further education to enforce the contractual assurance
- Agreement and implementation of risk-based control measures

Other categories:

selected:

- Obtain contractual assurance for compliance and implementation of expectations along the supply chain
- Training and further education to enforce the contractual assurance
- Agreement and implementation of risk-based control measures

Describe to what extent the measures to prevent and minimize the priority risks are appropriate and effective.

In accordance with our Group-wide purchasing strategy, our suppliers are obliged to recognize our Code of Conduct (CoC) during the supplier registration process. Our Code of Conduct and our terms and conditions of purchase (in the event of an order) include the risk topics of the LkSG. The CoC, a brochure with explanations of the CoC, such as access to the Siemens Energy complaints procedures and our terms and conditions of purchase are subject to continuous review to ensure that they are up to date. These documents can be viewed and downloaded at any time on the supplier portal of the global Siemens Energy website. No further adjustments (delivery times, purchase prices, contract duration) were necessary.

Our procurement strategy, which has been in place for many years, requires suppliers to recognize and comply with the requirements of our CoC. We also review these requirements as part of a risk analysis. This is part of our supplier selection process. Furthermore, the CoC and the order conditions form part of our purchase contracts.

During the qualification process, our suppliers are required to complete a sustainability self-assessment. In addition, suppliers with a higher risk potential are specifically audited by an independent company to ensure compliance with the contents of our CoC. In the event of deviations, dedicated measures are agreed that the supplier must implement within a specified

period in order to meet the requirements. The focus on suppliers with higher risk potential (risk-based approach) represents a timely and cost-effective measure for the affected suppliers and potentially helps them to identify weaknesses at an early stage and to eliminate them sustainably.

The employees in our procurement department were trained worldwide in several training sessions on the requirements derived from the LkSG. The training sessions were designed to raise the awareness of the mandated employees in our procurement department for the risks and requirements in day-to-day business, which serves to balance risk minimization and effort.

B. Risk analysis and preventive measures

B4. Preventive measures for indirect suppliers

Which risks were prioritized based on the event-related risk analysis for indirect suppliers?

- None

If no risks have been selected, give reasons for your answer.

For the reporting period, all identified LkSG risks were included in their entirety, meaning that no prioritization was necessary.

B. Risk analysis and preventive measures

B4. Preventive measures for indirect suppliers

What preventive measures were implemented for the reporting period to prevent and minimize priority risks at indirect suppliers?

- Development and implementation of suitable procurement strategies and purchasing practices
- Other/further measures: Potential contractual agreements on traceability

Describe the measures implemented and, in particular, specify the scope (e.g. number, coverage/scope).

The corresponding negotiations had not yet been concluded during the reporting period.

Describe to what extent the measures to prevent and minimize the priority risks are appropriate and effective.

In individual cases, we will request reliable information from our direct suppliers about the origin and production sites of our indirect suppliers in order to ensure that the products are manufactured in an ethical and environmentally friendly manner. In the event of risks or violations, we can take remedial action against our direct suppliers. However, there is still a risk that local regulations may conflict with these measures.

B. Risk analysis and preventive measures

B5. Communication of the results

Were the results of the risk analysis(es) for the reporting period communicated internally to relevant decision-makers?

It is confirmed that the results of the risk analysis(es) for the reporting period have been communicated internally to the relevant decision-makers, such as the Executive Board, the management or the purchasing department, in accordance with Section 5 (3) LkSG.

- Confirmed

B. Risk analysis and preventive measures

B6. Changes to the risk disposition

What changes have occurred with regard to priority risks compared to the previous reporting period?

2023 is being reported for the first time. For this reason, there is no basis for comparison with the previous period.

C. Identification of violations and corrective measures

C1. Identification of violations and corrective measures in own business area

Were any breaches identified in your own business area during the reporting period?

- No

Describe which procedures can be used to detect violations in your own business area.

Violations in our own business area can be reported via the Siemens Energy complaints procedures. For details on the complaints procedures, see the "Complaints procedure" section.

C. Identification of violations and corrective measures

C2. Identification of violations and corrective actions at direct suppliers

Were any violations identified at direct suppliers during the reporting period?

- Yes

Describe the basis on which the identified violations were weighted and prioritized and what considerations were made.

This relates to an identified violation by a supplier in India of the ban on disregarding applicable occupational health and safety regulations with regard to working hours. This was classified as plausible and investigated immediately. As this was a single violation, it did not have to be weighted or prioritized.

In which areas were violations identified at direct suppliers?

- Disregard for occupational health and safety and work-related health hazards

Enter the number of

1

Describe the appropriate remedial action you have taken.

An internal investigation was carried out after the possible violation was reported. Discussions were held with the relevant persons and documents were examined, in particular attendance lists of the supplier's employees were checked.

The following remedial measures were agreed and implemented: warning to the responsible site manager, clarification and communication regarding the obligation to comply with applicable labor law.

Describe what considerations were made with regard to the selection and design of the measures as part of the corresponding follow-up concepts for termination and minimization

In cooperation with the regional management, a plan was developed to remedy the identified deficits, which the supplier was asked to implement. The implementation of the agreed measures and compliance with human rights and environmental due diligence obligations was verified by the regional company.

Describe how the effectiveness of the corrective measures is verified.

The supplier documentation was randomly checked over a period of six months and no deficiencies were subsequently identified. However, the contractual relationship with the supplier was terminated for other reasons.

Have the remedial measures led to the cessation of the injury?

- Yes

Explain.

Random checks have not revealed any deficiencies. The supplier has fulfilled its obligation to comply with local labor laws and regulations and the well-being of its employees. Awareness was raised, communicated and all relevant site managers were reminded about legal working conditions and the duty and responsibility to ensure that employees (internal and external) work in accordance with local labor law requirements.

Have you analyzed the extent to which the identified violation is an indication of a possible Adaptation/supplementation of existing prevention measures? Describe the process, results and effects.

The identified violation was reported using the existing complaints procedure and clarified as part of the existing investigation procedures. It was an isolated incident. We have come to the conclusion that our existing occupational health and safety prevention measures do not need to be revised and that our existing processes have proven to be effective. No systemic violations or control weaknesses were identified and therefore no adjustments to risk management were necessary.

C. Identification of violations and remedial measures

C3. Identification of violations and corrective actions for indirect suppliers

Were any violations identified at indirect suppliers during the reporting period?

- No

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

In what form was a complaints procedure offered for the reporting period?

- In-house complaints procedure

Describe the company's own process and/or the process in which your company participates.

The web-based whistleblower portals "Speak Up" (Siemens Energy) and "Integrity Hotline" (Siemens Gamesa) are available for receiving information on compliance violations. For reasons of simplification, the term "Siemens Energy reporting channel" is used throughout this report, as the complaints processes at Siemens Energy and Siemens Gamesa are the same.

Any internal and external persons such as (former) employees, suppliers and their employees, customers, non-governmental organizations and other potentially affected persons can report violations of the law and compliance, including human rights and environmental violations in connection with Siemens Energy and its supply chain via various reporting channels.

Whistleblowers can contact the responsible compliance unit anonymously if they wish. The whistleblower can communicate confidentially and anonymously with the responsible compliance unit via a digital mailbox. The Siemens Energy reporting channel is accessible at any time and in various languages via the global Siemens Energy or Siemens Gamesa website or by telephone.

Our Code of Procedure ensures that complaints are dealt with systematically. We process all incoming reports of possible human rights violations and breaches of environmental obligations in our own business area and in our supply chain objectively and independently in a binding company-wide procedure. Siemens Energy does not tolerate any punishment or discrimination against whistleblowers. If allegations of reprisal become known, the compliance organization investigates and evaluates the information received and, if necessary and possible, takes appropriate measures.

Secondly, potentially affected persons can contact an external compliance ombudsperson responsible for the entire Group. As a lawyer, she is subject to a duty of confidentiality and may not pass on any information to third parties - however, with the consent of the reporting person, she can initiate the appropriate steps within Siemens Energy.

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

Which potentially involved parties have access to the complaints procedure?

- Own employees
- Communities in the vicinity of own locations
- Employees at suppliers
- External stakeholders such as NGOs, trade unions, etc.
- Other: The complaints procedure is available to all external and internal persons.

How is access to the complaints procedure ensured for the various groups of potentially involved parties?

- Publicly accessible rules of procedure in text form
- Information on accessibility
- Information on responsibility
- Information on the process
- All information is clear and understandable
- All information is publicly accessible

Publicly accessible rules of procedure in text form

Optional: Describe.

-

Information on accessibility

Optional: Describe.

-

Information on responsibility

Optional: Describe.

-

Information on the process

Optional: Describe.

-

All information is clear and understandable

Optional: Describe.

-

All information is publicly accessible

Optional: Describe.

-

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

Were the rules of procedure for the reporting period publicly available?

The file has been uploaded.

The Rules of Procedure:

Siemens Energy Rules of Procedure for the Processing of Notices:

https://p3.aprimocdn.net/siemensenergy/f19de269-c455-433a-a3f8-b050013dbfce/Complaint-Handling-Rules-of-procedure-pdf_Original%20file.pdf

Siemens Gamesa rules of procedure for handling of complaints:

<https://www.siemensgamesa.com/en-int/-/media/siemensgamesa/downloads/en/sustainability/compliance/rules-procedure-handling-complaints.pdf?la=en-bz&hash=222410E079A61110E670666C456C5E085ABA6C1E>

D. Complaints procedure

D2. Requirements for the complaints procedure

Indicate the person(s) responsible for the procedure and their function(s).

In principle, the Siemens Energy Compliance Organization is the designated recipient of information from the reporting channels. The Compliance Organization is responsible for processing and, if necessary, further investigating the information received as a result of a report. At Siemens Gamesa, the compliance organization and the associated reporting chain are available accordingly.

To implement the complaints procedure, the Compliance Organization is independent of instructions and reports directly to the Managing Board and the Supervisory Board of Siemens Energy via Dr. Anita Schieffer (Group Compliance Officer). The Group Compliance Officer ensures that the employees of the Compliance Organization are subject to a special duty of confidentiality, are impartial and have the necessary expertise in dealing with complaints.

It is confirmed that the criteria contained in Section 8 (3) LkSG are met for the responsible parties, i.e. that they offer the guarantee of impartial action, are independent and not bound by instructions and are obliged to maintain confidentiality

- Confirmed

D. Complaints procedure

D2. Requirements for the complaints procedure

It is confirmed that precautions were taken during the reporting period to protect those potentially involved from being disadvantaged or penalized as a result of a complaint.

- Confirmed

Describe what precautions have been taken, in particular how the complaints procedure ensures the confidentiality of the identity of whistleblowers.

Reports can be submitted anonymously if desired. This should preferably be done via the Siemens Energy reporting channel, as this provides an anonymous reporting channel with the option of anonymous contact in the event of queries. However, Siemens Energy will also accept any anonymous report via one of the other reporting channels specified in the Rules of Procedure.

If a whistleblower wishes to disclose his or her identity, Siemens Energy will treat it confidentially. Protecting the confidentiality of a whistleblower's identity is a top priority for Siemens Energy. Only persons who are required to receive and process the report will be informed or become aware of it, whereby a strict "need-to-know" principle applies. The identity of the persons named in the report, other affected parties and the content of the report are also treated confidentially.

Describe what precautions have been taken, in particular what other measures are in place to protect whistleblowers.

The Siemens Energy reporting channel offers whistleblowers the opportunity to submit their complaints anonymously.

If a whistleblower wishes to disclose his or her identity, the protection of confidence is ensured by a strict "need to know" principle regarding the identity of the whistleblower as well as the persons named in the report, other affected parties and the content of the report.

Siemens Energy does not tolerate retaliation (such as harassment, intimidation, hostility or other retaliation) against whistleblowers who report in good faith and to the best of their knowledge. This prohibition applies to any action that could directly or indirectly affect the whistleblower, including, but not limited to, the whistleblower's employment, earning potential, career development or other work or business-related interests.

If the Siemens Energy Compliance Organization receives a report of ongoing or imminent retaliation, it will evaluate the allegation accordingly and - to the extent factually, procedurally and legally possible - handle or sanction it.

D. Complaints procedure

D3. Implementation of the complaints procedure

Did you receive any information about the complaints procedure during the reporting period?

- Yes

Provide details on the number, content, duration and outcome of the procedures.

Several complaints were received in the reporting period, of which fewer than ten were classified as relevant. The complaints concerned allegations of human rights violations, in particular disregard for occupational health and safety in relation to working hours at suppliers. Only one complaint concerned the company's own business area (in the form of a customer project).

The complaints related, in particular, to non-European countries (e.g. Brazil and India). All allegations were investigated, starting with plausibility checks and - where possible - contacting the whistleblower and the corresponding further investigations, which included interviews with the parties involved and document checks. All investigations were completed within a reasonable period of time.

In the majority of cases, the allegations were not confirmed, but necessary (preventive) measures were taken in individual cases.

In one case, the allegations were confirmed and corrective measures were taken and implemented (see Chapter C2 - Violations and corrective measures).

No systemic violations or control weaknesses were identified and therefore no adjustments to risk management were necessary.

On which topics have complaints been received?

- Disregard for occupational health and safety and work-related health hazards
- Disregard for freedom of association - freedom of association & right to collective bargaining

Describe what conclusions have been drawn from the complaints/reports received and to what extent these findings have led to adjustments in risk management.

No adjustments to risk management were necessary, as the risk management processes function as intended. No indications of systemic (compliance) violations or control weaknesses were identified.

E. Review of risk management

Is there a process in place to review the appropriateness and effectiveness of risk management across the board?

In which of the following areas of risk management is the appropriateness and effectiveness checked?

- Risk analysis and prioritization process
- Preventive measures
- Remedial measures
- Complaints procedure
- Documentation

Describe how this audit is carried out for the respective area and what results it has led to, particularly with regard to the prioritized risks.

Siemens Energy's Group-wide risk management generally provides for various processes to review appropriateness and effectiveness. The basis for this is the "Three Lines of Defense" model. Based on risk assessment and taking into account internal Group requirements, the operational managers (first line) implement measures and controls. The second line (monitoring) defines specific requirements for risk-relevant topics and monitors the effectiveness of the measures and controls. The third line (audit and auditing) carries out independent audits of risk management by the first and second lines.

E. Review of risk management

Are there processes or measures in place to ensure that the interests of your employees, the employees within your supply chains and those who may otherwise be directly affected in a protected legal position by the economic activities of your company or by the economic activities of a company in your supply chains are adequately taken into account when establishing and implementing risk management?

In which areas of risk management do processes or measures exist to take into account the interests of those potentially affected?

- Resources and expertise
- Preventive measures
- Remedial measures
- Complaints procedure

Describe the processes and measures for the respective area of risk management.

A cross-functional project team was set up from the relevant functions at the global level (Legal and Compliance, Purchasing/Procurement/Supplier Management, HR, Occupational Health and Safety, Environmental Management CSR/Sustainability) in order to incorporate resources and expertise from different perspectives. The global team is supported by regional teams.

Preventive and corrective measures were reviewed and adjusted for completeness and effectiveness following the annual risk analysis.

Siemens Energy committees such as the Works Council, the Supervisory Board and the Economic Committee were informed of all due diligence obligations.

The complaints procedure is available to both internal and external employees within the supply chain as well as other parties affected by our business activities and enables anonymized reports to be made if required.