

# **Rules of procedure for processing compliance reports and complaints regarding possible violations of human rights–related or environmental obligations**

## **Preamble**

Evonik is committed to upholding and protecting human rights and the environment. We do not tolerate violations of applicable law, the Evonik Code of Conduct, or other internal regulations or binding commitments. Evonik takes possible or actual violations in this context very seriously. To this end, Evonik has implemented an internal company procedure that deals with the review and processing of reported violations.

An appropriate complaints procedure, through which all potentially affected parties can report indications of human rights and environmental risks or violations, is a core element of a company's due diligence obligations. The target group for the complaint procedure is all potentially affected parties within the company's own business area and along the supply chain.

## **1. Subject matter**

These Rules of Procedure define the procedure for processing compliance reports and complaints regarding possible risks and violations of human rights and environmental obligations at Evonik or a direct or indirect supplier (collectively referred to as "reports").

Information may be submitted by all potentially affected persons or their interest groups (collectively referred to as "whistleblowers"), in particular, but not exclusively, by:

- employees of Evonik Industries AG and all companies in which Evonik Industries AG holds more than 50% of the shares or voting rights or over which it can otherwise exercise a dominant influence ("Evonik"),
- temporary workers employed by Evonik,
- suppliers and service providers and their employees,
- customers and their employees,
- people in the vicinity of locations,
- Non-Governmental Organizations („NGOs“),

as well as by all persons affected by possible breaches of duty in Evonik's own business area or in the supply chain.

## **2. Reporting and complaint channels**

Evonik has set up the following reporting and complaint channels to receive information in order to be accessible to all potentially affected parties as far as possible:

- an [electronic whistleblowing system](#) operated by an external independent provider ("BKMS") that can be accessed worldwide and around the clock via the intranet and the Evonik homepage on the Internet. The system is available in over 20 languages for both internal and external parties at any time and also ensures the submission of anonymous information. The system is certified according to European data protection law. Neither Evonik nor the external operator can use technical security measures to draw conclusions about the identity of the whistleblower if he or she wishes to submit a report anonymously. If the whistleblowers set up a "postbox" in the system, the responsible employees at Evonik can use it to communicate with them confidentially – even anonymously.
- In addition, internally appointed compliance officers can be reached in person or by phone for Evonik employees and temporary agency workers employed by Evonik. You can find the responsible compliance officers by entering your own company ID in the internal [EasyContacts tool](#).
- Information from internal and external parties can be addressed by e-mail via the e-mail address: [compliance-officer@evonik.com](mailto:compliance-officer@evonik.com) .

## **3. Responsibilities for processing the information**

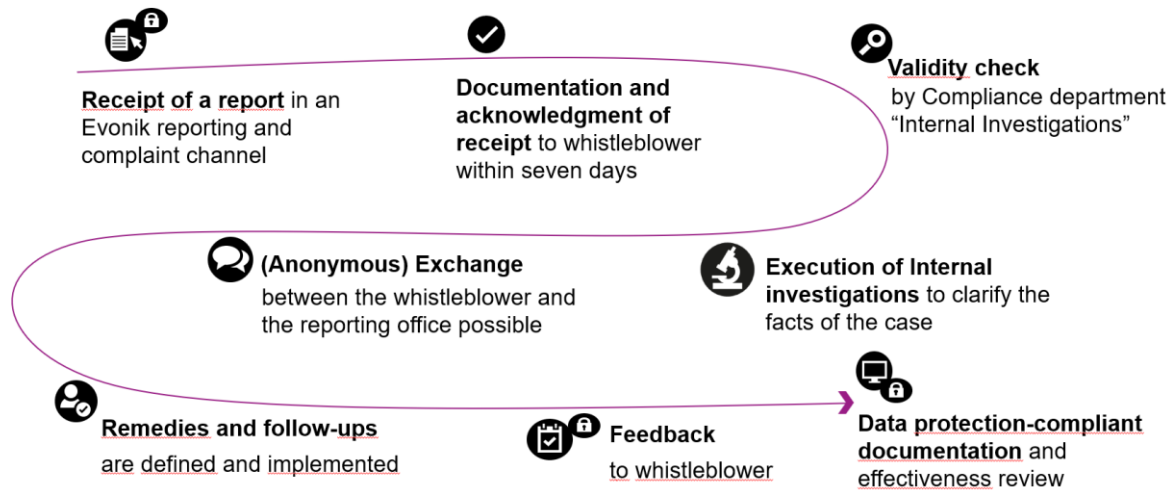
All information is received confidentially by specially trained employees of the "Internal Investigations" department within the "Group Compliance" department as an internal reporting office.

In terms of content, the reports are assigned to the following specialist topics:

<b>Antitrust Law:</b>	Indications of violations of antitrust law
<b>Banking &amp; Finance:</b>	Indications of violations of capital market law, esp. Securities trading and insider trading
<b>Compliance:</b>	Indications of violations of corruption, money laundering, fraud, and embezzlement, as well as violations of human rights and the Evonik Code of Conduct
<b>Customs&amp;Foreign Trade:</b>	Indications of violations of foreign trade and trade regulations Customs legislation
<b>Data Protection:</b>	Indications of violations of data protection regulations
<b>Environmental, Safety, Health &amp; Quality:</b>	Indications of violations of environmental and environmental protection requirements Occupational health and safety
<b>Group Security:</b>	Indications of physical attacks on Evonik as well as offences of embezzlement and/or theft in the context of the protection of sites, facilities, transport, tangible and intangible assets (i.e. information worthy of special protection)
<b>Labor Law/HR:</b>	Indications of violations of labour and social law, indications of discrimination, (sexual) harassment or possible conflicts of interest
<b>Taxes:</b>	References to violations of tax law and other violations in connection with taxes

## 4. General procedure

The procedure after a tip has been submitted is as follows:



## 5. Procedural steps and principles

- Incoming information is received and checked by specially trained employees. Within seven days, whistleblowers receive initial feedback on their report.
- Because reported facts vary in scope and complexity, it is difficult to establish a universal timeline for conducting internal investigations. However, most of the information can be cleared up within a few weeks instead of months. Evonik has committed itself and its investigating employees to conduct and conclude internal investigations quickly within the framework of binding corporate guidelines.
- After completion of the procedure, whistleblowers – if they have set up a “postbox” or left a personal contact – receive a final overview-like feedback. The documentation, storage and deletion of the case-related data are carried out in accordance with the applicable regulations, in particular the relevant data protection regulations.
- Evonik has committed itself and its investigating employees to process all information in accordance with the principles of independence, impartiality, freedom from instructions, diligence, and confidentiality. They are obliged to secrecy. All relevant circumstances of the facts of the case must be taken into account in a fair trial and the principle of proportionality must be observed.

## **6. Prohibition of discrimination**

Evonik has enshrined in its Code of Conduct that no discrimination will be tolerated against whistleblowers who report possible or actual violations in good faith or support investigations in this context. The identities of these persons may therefore only be passed on to those employees who legitimately need this confidential information in the context of internal investigations ("need-to-know principle"). Possible conflicts of interest in the context of conducting internal investigations and determining remedial and follow-up actions must be indicated in order to exclude them.

With regard to external whistleblowers, Evonik will endeavour to obtain comparable protection. To this end, Evonik has formulated corresponding expectations in the Supplier Code, for example.

## **7. Effectiveness control and further development of the procedure**

Both with regard to the process as a whole and in the processing of individual reports, Evonik takes into account the results of its risk analysis and findings on potential target groups. Accordingly, the effectiveness of the procedure described above is reviewed annually and on an ad hoc basis and, if necessary, adjustments are made with regard to accessibility and the course of the appeal procedure. Any suggestions and feedback from whistleblowers are also welcome.

## **8. Contact**

The contact persons for receiving and processing information are the specially trained employees, who can be reached via the reporting and complaint channels described above. The Human Rights Officer of Evonik is also available for questions and suggestions about the procedure as such

Frau Ilka Reußwig

[humanrights@evonik.com](mailto:humanrights@evonik.com)

available.