

## **Procedural rules for processing compliance reports and complaints relating to possible violations of human rights or environment-related obligations**

### **Preamble**

Evonik is committed to respecting and protecting human rights and the environment. We do not tolerate any breach of applicable laws, the Evonik Code of Conduct, or other internal regulations and binding voluntary commitments. In this context, Evonik takes possible and actual violations very seriously. For this purpose, Evonik has implemented an internal process to investigate and deal with reported violations.

An appropriate complaints procedure, which can be used by anyone who is potentially affected to report human rights and environment-related risks and violations, is a core element of a company's due diligence obligations. The target group for this complaints procedure comprises all individuals and groups that might potentially be affected, both within Evonik's own business area and along the supply chain.

### **1. Scope of these procedural rules**

These procedural rules define the process for handling compliance reports and complaints relating to possible risks and violations of human rights and environment-related obligations by Evonik or a direct or indirect supplier to Evonik (subsequently referred to collectively as "reports").

Reports can be submitted by any group or individual that is potentially affected or their representatives (subsequently referred to as "whistleblowers"), especially but not limited to:

- employees of Evonik Industries AG and all companies where Evonik Industries AG directly or indirectly holds more than 50% of the shares or voting rights or is able to exert a controlling influence in any other way ("Evonik"),
- leased employees working for Evonik,
- suppliers and service providers and their employees,
- customers and their employees,
- persons in the neighborhood of sites,
- NGOs,

and anyone who could be affected by possible violations of obligations in Evonik's own business area or its supply chain.

## 2. Reporting and complaints channels

Evonik has set up the following reporting and complaints channels in order to reach as many as possible of those potentially affected:

- An [electronic whistleblower system](#) operated by an independent external provider ("BKMS"), which is accessible 24/7 via the intranet and Evonik's website. The system is available to internal and external whistleblowers at all times in more than 20 languages and also enables reports to be made anonymously. The system is certified as conforming with European data protection legislation. Technical security measures mean that neither Evonik nor the external provider can draw conclusions about the identity of the whistleblower if they prefer to submit their report anonymously. If whistleblowers set up a "postbox" in the system, Evonik can communicate with them confidentially—and anonymously.
- Furthermore, Evonik employees and leased employees working for Evonik can contact internal Compliance Officers in person or by phone. You can find the responsible Compliance Officer by entering your company ID in the [EasyContacts](#) tool.
- Internal and external persons can submit reports by email to: [compliance-officer@evonik.com](mailto:compliance-officer@evonik.com).

## 3. Responsibility for processing reports

Within the cross-functional Internal Reporting Office, all reports are handled confidentially by specially trained employees from the specialist departments responsible for the subject of the report or complaint.

The relevant specialist departments are:

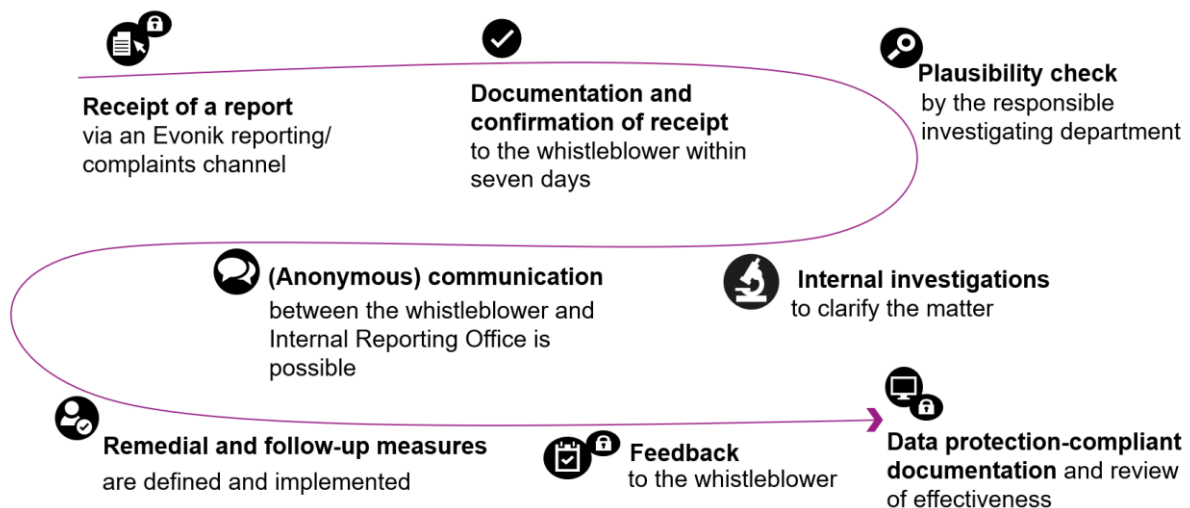
**Compliance:** Reports of breaches of antitrust law, corruption, money laundering, fraud/embezzlement, and reports of violations of human rights and the Code of Conduct,

unless the issue is explicitly allocated to one of the following specialist departments

<b>Banking &amp; Finance:</b>	Reports of violations of capital market law, especially securities trading and insider trading
<b>Customs &amp; Foreign Trade:</b>	Reports of violations of foreign trade and customs law
<b>Environment, Safety, Health &amp; Quality:</b>	Reports of violations of environmental regulations and occupational health and safety regulations
<b>Group Security:</b>	Reports of physical attacks on Evonik and misappropriation and/or theft in connection with the security of sites, production plants, transportation, tangible assets, and intangible assets (i.e., information requiring special protection).
<b>Labor Law:</b>	Reports of violations of employment and social law, reports of discrimination, (sexual) harassment, or possible conflicts of interest
<b>Data Protection:</b>	Reports of violations of data protection regulations
<b>Taxes:</b>	Reports of violations of tax law and other tax-related violations

#### 4. Process workflow

To communicate the process following submission of a report transparently to whistleblowers, the process workflow is illustrated below:



#### 5. Process steps and principles

- Reports received are routed directly to specially designated employees in the relevant specialist department. Whistleblowers receive initial feedback on their report within seven days.
- Since the scope and complexity of the cases reported varies, it is difficult to set a generally valid timetable for investigations. However, most reports can be clarified within a few weeks rather than months. In binding group-wide policies, Evonik has given a commitment that the company and the employees investigating such cases will undertake and complete such investigations promptly.
- Following completion of the process, the whistleblowers will receive feedback in the form of a final overview. The documentation and the storage and deletion of documents are undertaken in accordance with the applicable regulations, especially data protection regulations.
- Evonik and its investigating employees are obligated and empowered to process all such reports in accordance with the principles of independence, impartiality, due diligence, and confidentiality, without being subject to directions on how to act. They are required to maintain secrecy. In the interests of a fair process, all relevant circumstances must be taken into account and the principle of proportionality must be observed.

## **6. Disadvantages are not tolerated**

In its Code of Conduct, Evonik states that it does not tolerate any disadvantage to persons who report possible or actual violations in good faith or who cooperate in the investigation of such violations. Consequently, the identity of such persons may only be disclosed to those employees who legitimately require this confidential information for the purpose of internal investigations (“need-to-know” principle). Possible conflicts of interest in the conduct of internal investigations and decisions on remedial and follow-up measures must be disclosed so that they can be eliminated.

Evonik will endeavor to ensure comparable protection of external whistleblowers. To this end, Evonik has set out corresponding expectations, for example, in its Code of Conduct for Suppliers.

## **7. Review of effectiveness and ongoing development of the process**

Both in the overall process and in the handling of reports, we take into account the results of our risk analysis and our knowledge of potential target groups. Therefore, we review the effectiveness of the process described above annually and on an ad-hoc basis. Where necessary, we make adjustments and changes with respect to the accessibility of the complaints procedure and how it works. We also welcome suggestions and feedback from whistleblowers.

## **8. Contacts**

Specially trained employees in the relevant specialist departments are responsible for receiving and processing reports. They can be contacted via the reporting and complaints channels outlined above. For questions and suggestions on the process itself, please contact Evonik’s Human Rights Officer:

Mr. Gerald Breyer

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