



ONE ENGIE ONE ETHICS

Ethics & Compliance
Guidelines for ENGIE Germany

As an international group of companies and an important player in the energy transition, ENGIE adheres to high ethical standards.

With these **Ethics & Compliance Guidelines** for ENGIE Deutschland, we implement the global principles of our Group. At the same time, we comply with German legal requirements and cultural particularities.

Our Code of Ethics forms the cornerstone of our shared ethical behavior within the ENGIE Group. It provides us with a clear framework for achieving our goals in line with ENGIE's values.

Its standards and principles are binding for all ENGIE employees worldwide, including us in Germany.



Ethics & compliance guidelines

The Executive Board of
ENGIE Deutschland AG

December 2024



The Code of Ethics is based on five principles.

These five principles also guide our behavior at ENGIE Deutschland.

- 01** **Corruption and fraud are absolutely inadmissible**
- 02** **Laws and regulations apply to all of us**
- 03** **Integrity and loyalty guide our relationships with third parties**
- 04** **We respect human rights**
- 05** **We protect the environment**

Together, we ensure that ENGIE remains a role model for integrity, transparency and ethical conduct in Germany.

With a firm ethical compass and a strong commitment to our shared values, we want to be a pioneer of the energy transition - in Germany and worldwide.

All employees are obliged to comply with the provisions of these Ethics & Compliance Guidelines. Managers have a special role model to play here.

Terms are explained in section G. Where reference is made to other ENGIE guidelines in these Ethics & Compliance Guidelines employees can find the latest versions of these guidelines on the [ENGIE Germany intranet](#) at Ethics & Compliance Guidelines (sharepoint.com).

CORRUPTION AND FRAUD ARE ABSOLUTELY INADMISSIBLE

I. NO TOLERANCE FOR CORRUPTION AND FRAUD

ENGIE does not tolerate corruption or fraudulent acts in any form, at any time, in any place or under any circumstances.

We make free and independent decisions in the best interests of ENGIE. We avoid personal dependencies or obligations between ourselves and representatives of business partners. Our employees may not accept, demand, offer or grant personal benefits in return for influencing business decisions.

All benefits in particular invitations, hospitality and other benefits received or granted to third parties comply with four principles:

APPROPRIATENESS

All benefits are appropriate for the status and position of the persons involved.

DOCUMENTATION

All paid and unpaid services, that we provide to our business partners or their employees, shall be recorded in writing.

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SEPARATION

In terms of time and subject matter we separate sales transactions and business decisions from any other cooperation with our business partners and from benefits for their employees.

TRANSPARENCY

Internally we deal openly and transparently with any benefits or remuneration paid to business partners or their employees.

For gifts & invitations, the relevant policy and approval process apply in MyPortal.



Particular caution is required when dealing with public officials.

The criminal law risks are particularly high here. Even low-value gifts can give rise to suspicion of corruption. For this reason, gifts, hospitality and other invitations to public officials are generally prohibited at ENGIE Deutschland. Exceptions are only possible within very narrow limits and must be agreed with the Ethics & Compliance Officer. We reject facilitation payments - also known as bribes.

Donations to municipal elected officials (local councillors and city council members) must also be coordinated with the Ethics & Compliance Officer.

When selecting business consultants (including sales agents and other business consultants), we are careful and observe the requirements of the [ENGIE Group's Business Consultants Guideline](#).

II. INDEPENDENT DECISIONS IN THE INTERESTS OF ENGIE

We always align our business activities with the interests of ENGIE.

Personal advantages play no role in our business decisions. We take advantage of favorable opportunities for ENGIE and not for ourselves personally.

Sometimes professional duties can conflict with personal interests, for example if you have personal relationships with competitors or business partners (whether through shareholdings, relatives or friendships).

Our principles for avoiding conflicts of interest apply when dealing with conflicts of interest. Transparency is the most important thing. If a potential conflict of interest becomes apparent, this must be reported to the manager or the task must be declined. In case of doubt, we make decisions without the involvement of the persons concerned who are in a conflict of interest.

LAWS AND REGULATIONS APPLY TO EACH OF US

I. MONEY LAUNDERING PREVENTION AND COMPLIANCE WITH EXPORT CONTROL REGULATIONS

We adhere to the requirements for the prevention of money laundering and terrorism. We only accept payments from legal sources. If circumstances indicate that the origin of payments is being concealed, such as, for example, through unusual payment methods or the use of escrow accounts, this must be reported to the relevant manager.

We commit ourselves to comply with all export control regulations.

This includes compliance with laws and regulations which govern sanctions and embargoes as well as the export of goods, technologies and services.

II. ENGIE AS A FAIR COMPETITOR

We are committed to fair and undistorted competition and comply with the applicable national and international competition and antitrust laws.

Outside of permissible cooperations, we do not enter into any agreements with competitors or business partners that restrict competition, e.g. on prices, terms and conditions or market allocations - neither verbally nor in writing.

We also do not exchange business secrets or other strategically relevant information with competitors. ENGIE has set out principles and specific

guidelines for dealing with competitors and other matters relevant to antitrust law in its [guidelines on antitrust law](#) for ENGIE Germany.

III. INTELLECTUAL PROPERTY

Our intellectual property is a value that defines ENGIE and that we protect.

All information that has not been made publicly accessible is considered within the company and is protected as trade secrets.

The Group's intellectual property assets include inventions, know-how, protect the intellectual property rights of third parties as well as our own.

We treat information and business secrets of business partners we become aware of in the course of our work for ENGIE as confidential.

IV. RESPECT FOR PRIVACY AND PROTECTION OF PERSONAL DATA

ENGIE attaches great importance to the protection of privacy and personal data, regardless of whether the information originates from employees, business partners or other persons.

In return, we are committed to the basic principles of data protection. We only process personal data if we have a legal basis for the processing.

We also take appropriate technical and organizational measures to ensure the confidentiality, integrity and availability of processed information and data.

ENGIE complies with the applicable laws and regulations for the protection of personal data, including the EU General Data Protection Regulation (GDPR). ENGIE complies with the requirements of the German Federal Data Protection Act when processing employees' personal data.

We have laid down principles and specific guidelines for handling personal data in our [data protection policy](#).

INTEGRITY AND LOYALTY GUIDE OUR RELATIONSHIPS WITH THIRD PARTIES



I. SELECTION OF OUR BUSINESS PARTNERS

We select our business partners fairly, carefully and according to objective criteria and only work with qualified suppliers, sales partners and service providers.

We expect our business partners to adhere to the same values and principles as ENGIE. Therefore, we check our business partners against the requirements of our Group guidelines before working with them

[Due Diligence on suppliers and subcontractors](#)
[Due Diligence on partners in investment projects](#)

II. DILIGENCE IN THE SUPPLY CHAIN

We committed to respecting human rights and protecting the environment along our entire supply chain.

This includes avoiding child and forced labor, ensuring fair working conditions and using resources in an environmentally conscious manner in accordance with the requirements of the German Supply Chain Due Diligence Act (LkSG) and international regulations. We pass on our expectations with regard to human rights and environmental protection to our suppliers. This is set out in our [Code of conduct for Suppliers](#).

III. OUR SOCIAL RESPONSIBILITY

We support social and charitable projects or associations through donations and sponsorship.

In doing so, we want to live up to our social responsibility and not be guided by inappropriate criteria. Under no circumstances we want to gain unjustified competitive advantages. We have set out the principles to be applied in our [Donations and Sponsorship Guidelines](#).

IV. LOBBYING - FAIR AND TRANSPARENT

We promote the interests of our group of companies by engaging with political, economic and social stakeholders and informing them about our assessments and interests in the areas of energy, technology, the environment and social issues. In doing so, we comply with the requirements of the German Lobby Register Act. We also work together with other market participants to represent our interests. We take care not to enter into any agreements that restrict competition, but to work together to improve the framework conditions for successful, climate-friendly business. ENGIE has set out details on this in the [Code of conduct on lobbying](#).

WE RESPECT THE HUMAN RIGHTS

I. PROTECTION OF HUMAN RIGHTS - AT ENGIE ITSELF AND ALSO IN THE SUPPLY CHAIN

Respect for human dignity is one of ENGIE's guiding principles. Wherever we operate, we conduct our business in accordance with internationally recognized human rights.

Internationally recognized human rights:

(1) the prohibition of employment of a child under the age at which compulsory education ends under the law of the place of employment, provided that the age of employment shall not be less than 15 years (this shall not apply if the law of the place of employment derogates therefrom in accordance with Article 2(4) and Articles 4 to 8 of Convention No 138 of the International Labor Organization of 26 June 1973 concerning the minimum age for admission to employment),

(2) the prohibition of the worst forms of child labor in accordance with Article 3 of Convention No. 182 of the International Labor Organization of 17 June 1999 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labor, and

(3) the prohibition of the employment of persons in forced labor in accordance with Convention No. 29 of the International Labor Organization of 28 June 1930 on Forced or Compulsory Labour.

We observe human rights and environmental expectations and apply suitable procurement strategies and purchasing practices to prevent or minimize environmental and human rights risks in the supply chain.

II. RESPECT IN DEALING WITH EACH OTHER

ENGIE employees take care not to behave in a discriminatory manner, particularly with regard to age, ethnic, social or cultural origin, religion, political opinion or trade union activities, sexual orientation or gender, pregnancy, state of health, special protection needs, physical characteristics or disabilities. Further information on this can be found in the [Human Rights Policy](#).

Equal opportunities, fairness, diversity and inclusion run through all our activities and concern everyone. They make it possible to attract and retain people with different background, culture, opinion or experience and to create and develop a culture of collaboration in the workplace. **ENGIE has formulated central principles of conduct for this in the global Initiative Be.U@ENGIE.**

ENGIE is committed to integration and prohibits all forms of discrimination and exclusion. ENGIE values only and above all the competence of its employees and respects the diversity and private choices of each individual.

ENGIE committed to respectful and harmonious cooperation at the workplace.

It is the responsibility of each individual to enable all employees carry out their work in a harmonious environment and under good physical and social conditions.

ENGIE attaches great importance to the quality of life at the workplace. Respect and trust must guide the relationships between employees as well as the dialog with social partners. Working relationships must be characterized by mutual respect and be shaped by the company, regardless of the hierarchical levels.

All employees refrain from all forms of violence and harassment, both of a moral and sexual nature. Bullying, sexual harassment and sexist behavior, which are a form of such violence, are not tolerated in our group of companies. It is up to each individual to combat harassment at the workplace in order to create a healthy, respectful, benevolent and supportive working environment and to report all behavior and actions associated with such harassment.

In our dealings with each other and with our employees, we are guided by the five basic principles of the core labor standards of the International Labor Organization (ILO).



WE PROTECT THE ENVIRONMENT

I. CLIMATE-NEUTRAL ECONOMY

Our corporate purpose is to accelerate the transition to a climate-neutral economy through more energy-efficient and environmentally friendly solutions.

ENGIE already defined an ambitious strategic roadmap for this in 2021.

We want to make the ENGIE Group a champion for carbon-free energy and operate in a completely climate-neutral manner from 2045.

II. PROTECTION OF ENVIRONMENT AND NATURAL RESOURCES

We act sustainably and use natural resources sparingly and carefully. We limit the impact of our work on the environment to the bare minimum in all our processes.

We do not only comply with legal regulations, but also go beyond that where appropriate and economically feasible. In this way, we drive forward the systematic use of environmentally friendly production processes.

We identify our environmental risks and take appropriate measures to reduce them.

We pay particular attention to



the requirements of the Minamata Convention of October 10, 2013 on the handling of mercury (in particular the ban on the manufacture of mercury-added products),



the provisions of the POPs Convention of May 23, 2001 on the management of chemicals (in particular the ban on the production and use of persistent organic pollutants) and



the requirements of the Basel Convention of March 22, 1989 on the control of transboundary movements of hazardous waste materials and their disposal.

The Group has also published details on environmental protection by ENGIE in its [Group Policy Corporate Social Responsibility](#).

ENGIE PROTECTS INDIVIDUALS WHO PROVIDE EVIDENCE OF MISCONDUCT

We are all obliged to avoid violating laws or our internal rules. As part of our trustful cooperation, we can openly address questions and uncertainties in our departments at an early stage and clarify them with our managers or in consultation with the responsible Ethics & Compliance Officer.

However, there may be situations in which people do not want to express themselves openly.

There may be various reasons for this, such as the particular sensitivity of a topic or concerns about personal disadvantages. In these cases, employees can report misconduct confidentially - anonymously if they wish.

This includes information about violations of laws, the ENGIE Ethik Code of Conduct, these Ethics & Compliance Guidelines or serious violations of internal company guidelines. Indications of human rights and environmental risks and violations can also be filed.

ENGIE encourages all employees to provide information about misconduct.

It is important for ENGIE to emphasize that both whistleblowers and affected persons are protected: On the one hand, the presumption of innocence applies to persons who are the subject of reports. On the other hand, ENGIE protects people who report possible misconduct in good faith from reprisals.

This does not apply if reports are made with dubious intent. ENGIE does not tolerate denunciation.

There are two ways for employees in Germany to submit reports.

Incidents and reports are handled in both ways within a framework that guarantees confidentiality and - if desired - the protection of anonymity.

1. You can contact the Ombudsperson for ENGIE Germany in German.

The ombudsperson accepts reports in person, by post, by e-mail or by telephone. It handles reports in accordance with the German Whistleblower Protection Act (HinSchG) and the LkSG: frank.seebode@rechtsanwaeltkeoeln.eu

The contact details of Dr. Frank Seebode can be found [here](#) on the intranet.

2. Information can also be submitted via the ENGIE Group's central reporting system.

The Group-wide reporting system is based on two reporting channels: an electronic address (ethics@engie.com) and special telephone numbers. Reports are accepted in various languages and the service is around the clock - 24 hours a day, seven days a week.

Proven violations generally lead to disciplinary measures. ENGIE endeavors to carry out internal audits and investigations carefully, independently and objectively. Further details are described in the [Guideline Ethics & Compliance Reportings](#).

EXPLANATIONS OF TERMS

Public officials: Public officials are persons who work for state institutions or agencies and have state powers. Employees of private organisations also can be public officials (e.g. public utilities, transport companies, municipal hospitals, universities, savings banks, water companies, waste disposal companies). If you are not sure whether you are dealing with a public official, please contact the Ethics & Compliance Officer or Legal.

Facilitation payments: Facilitation payments are usually small amounts of money paid to public officials in order to speed up routine official procedures, even though you actually entitled to these procedures. An example would be a small payment to speed up customs clearance.

Corruption: In essence, corruption refers to any abuse of a position, function or authority for personal gain. Corruption is prohibited in all countries of the world. In Germany, Sections 299 StGB (bribery and corruption in business dealings), 299a and 299b StGB (bribery and corruption in the healthcare sector) and 331 et seq. StGB (corruption of public officials) criminalize corruption.

Employees: All company employees are regarded as employees, including members of management, executives and temporary workers (temporary employment).

Advantage: An advantage is any kind of betterment, be it material or immaterial. This includes not only cash or cash equivalents, but all tangible and intangible values. This includes discounts, the use of materials, facilities or equipment, provision of personnel, drinks, meals, transportation, accommodation, information advantage, services (including offensive acts), promises of employment, contract work, invitations, business opportunities and other benefits or promises.

Benefit: An active benefit means promising, offering, paying, granting, handing over, giving or "organizing" someone a benefit. Passive gratuity means demanding, accepting or being promised an advantage.

Our employees can contact our Ethics & Compliance Officer at any time with questions about these Ethics & Compliance Guidelines.

compliance-office@engie.com

