



# **Report on the German Supply Chain Due Diligence Act 2024**



## Content

1. Context and Governance .....	3
1.1 Information on the corporate and procurement structure.....	3
1.2 Monitoring of risk management & responsibility of the management board .....	5
1.3 Policy Statement on the human rights strategy .....	6
1.4 Embedding the human rights strategy within the organisation.....	7
2. Prevention.....	9
2.1 Execution, procedure and results of the risk analysis .....	9
2.2 Preventive measures in own business area .....	12
2.3 Preventive measures for direct suppliers.....	13
3. Measures.....	15
3.1 Identification of violations and remedial measures in own business area.....	15
3.2 Identification of violations and remedial measures for suppliers .....	15
3.3 Establishment of or participation in a complaint procedure.....	16
3.4 Implementation of the complaints procedure .....	19
3.5 Review of risk management.....	20
Contact .....	21

# 1. Context and Governance

## 1.1 Information on the corporate and procurement structure

*1.1.1 Which sectors are the companies in your own division active in?*

RWE AG and its affiliated subsidiaries are involved in energy supply.

*1.1.2 List of all affiliated companies over which a decisive influence is exercised in accordance with Section 2 (6) sentence 2 LkSG.*

The entire list of companies over which RWE AG exercises a decisive influence can be found in the "Annual Report 2024", pp. 287- 345.<sup>1</sup>

*1.1.3 Are the affiliated companies directly affected by the scope of the law and therefore subject to reporting requirements due to exceeding their own number of employees in Germany from 2023 (3,000 employees) or from 2024 (1,000 employees)?*

The following is a list of affiliated companies<sup>2</sup> that fall under the scope of the LkSG:

- RWE AG (employees of the group: 20,985)
- RWE Clean Energy LLC
- RWE Generation SE
- RWE Offshore Wind GmbH
- RWE Power AG
- RWE Renewables Europe & Australia GmbH
- RWE Supply & Trading GmbH

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<sup>1</sup> [Annual Report 2024](#)

<sup>2</sup> In addition to RWE AG, RWE Clean Energy LLC, RWE Generation SE, Offshore Wind GmbH, RWE Power AG, RWE Renewables Europe & Australia GmbH, and RWE Supply & Trading GmbH fall directly under the scope of the LkSG, as all subsidiaries had more than 1,000 employees in 2024. This report was prepared for the RWE Group and also applies to all affiliated subsidiaries.

*1.1.4 Countries in which the affiliated companies have locations:*

Operating locations: Australia, Belgium, Canada, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Poland, Portugal, Spain, Sweden, Turkey, United States, United Kingdom

Projects under construction: Denmark, France, Germany, Greece, Italy, Poland, Spain, United States, United Kingdom

Offices: Australia, Belgium, Chile, China, Denmark, France, Germany, Greece, India, Indonesia, Ireland, Italy, Japan, Mexico, Netherlands, Poland, Republic of Korea, Singapore, Spain, Sweden, Taiwan, Czech Republic, Turkey, United States, United Kingdom

*1.1.5 Sector in which the affiliated companies operate:*

The affiliated companies are active in the energy supply sector.

*1.1.6 Selection of all areas of value creation in which the affiliated companies are active in the specified sectors:*

RWE is active in the value-adding stages of electricity generation and energy trading.

*1.1.7 All production countries from which goods and/or services were procured from direct suppliers during the reporting period:*

We procured mainly from the EU, the USA, Asia and the Middle East.

*1.1.8 Total number of direct suppliers in the reporting period:*

Approx. 20,000

*1.1.9 Product groups that are relevant to the business model:*

The main product groups are onshore and offshore wind turbines, solar power systems and storage modules, maintenance of gas turbines and boilers, and scaffolding.

*1.1.10 Raw materials that are relevant to the business model:*

RWE purchases raw materials for electricity generation. These mainly include hard coal, natural gas and biomass.

## 1.2 Monitoring of risk management & responsibility of the management board

*1.2.1 What responsibilities were defined for monitoring risk management in the reporting period?*

*Please state the name(s) and function(s) of the person(s) responsible for monitoring risk management.*

Kunal Chandra is Chief Human Rights Officer (CHRO) at RWE AG. He holds the role of Director of Strategy and Sustainability within the company and is responsible for the group-wide implementation of the Human Rights Risk Management System. Human Rights Officers (HRO) have been appointed within each of RWE's subsidiaries. They support the CHRO within the respective companies. The HRO's appointed are

- RWE Clean Energy LLC: Steven Marshall
- RWE Generation SE: Ulrich Kramer
- RWE Offshore Wind GmbH: Zsuzsanna Sessel-Zsebik
- RWE Power AG: Marie-Cecil Aufmkolk
- RWE Renewables Europe & Australia GmbH: Melanie Dreesen
- RWE Supply & Trading GmbH: Hendrik Voß

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

The Chief Human Rights Officer (CHRO) informs the Executive Board of RWE AG at least once a year about the fulfilment of human rights due diligence obligations. The CHRO uses the results of the quarterly meetings with the Human Rights Officers (HRO) and the written reports from the subsidiaries, which the CHRO receives regularly.

There is also a semi-annual reporting to the Executive Board of RWE AG on sustainability, during which human rights issues can also be discussed.

For their part, the Executive Boards of the subsidiaries are informed by the respective Human Rights Officers.

## 1.3 Policy Statement on the human rights strategy

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

RWE has published a policy statement on its human rights strategy. This applies to RWE AG and all its subsidiaries. The policy statement is available in German and English and can be accessed on our website.<sup>3</sup>

The policy statement was communicated to employees and external stakeholders. This explicitly includes suppliers.

The policy statement is available to all our employees and was also presented in an online article in the company's internal employee magazine. Furthermore, it was published and made available on the RWE corporate website. The policy statement was discussed in advance with employee representatives. Direct suppliers receive the policy statement as part of the contract conclusion process, and reference is also made to the policy statement in the supplier training that RWE makes available to all suppliers.

*1.3.2 What elements does the policy statement contain?*

The policy statement describes how RWE respects human rights. It addresses the individual legal positions that are protected and also those rights that are of particular relevance to RWE's own activities and the supply chain. The policy statement also describes all the key processes that have been set up to respect human rights, as well as the corresponding competences and responsibilities. These include particularly

- the establishment of a risk management system;
- the annual risk analysis;
- the implementation of preventive measures in its own business area, at direct suppliers and, if necessary, indirect suppliers, and the review of their effectiveness;
- remedial measures in its own business area, at direct suppliers and, if necessary, indirect suppliers, and the review of their effectiveness;
- the provision of a complaints procedure within its own business area, at suppliers, for all additional stakeholders and review of its effectiveness;
- documentation and reporting obligations;
- the description of the identified priority risks, and

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<sup>3</sup> [Policy Statement on RWE's Human Rights Strategy](#)

- the description of human rights and environmental expectations of its own employees and suppliers

### *1.3.3 Description of possible updates in the reporting period and the reasons for them.*

The policy statement was reviewed in the first quarter of 2024 and the revised version (version 1.1) was published in April 2024. The policy statement was amended in a few places for linguistic reasons, the sub-section “Strategy” was removed and its content integrated into other existing sections, and prioritized risks were listed as separate items. No other significant changes were made.

As part of the annual review of our Human Rights Risk Management System (HRRMS) the policy statement was reviewed in the first quarter of 2025 and amended where necessary.

## **1.4 Embedding the human rights strategy within the organisation**

### *1.4.1 In which relevant departments/business processes was the human rights strategy implemented during the reporting period?*

The annual risk analysis has shown that significant risks are not associated with our own business area, but are mainly to be found in the supply chain.

In order to support the implementation of the human rights strategy and fulfil our due diligence obligations, we have introduced an effective risk management system for human rights, which applies throughout the Group. Through this holistic approach, RWE focused primarily on procurement processes and purchasing initiatives. The Group’s procurement, legal and sustainability departments, among others, play a key role in this process.

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

The Executive Board of RWE AG is responsible for the implementation of and compliance with the policy statement on RWE’s human rights strategy. Within this framework, the Chief Human Rights Officer (CHRO) is responsible for monitoring human rights risk management as a whole. The respective Human Rights Officers (HROs) are responsible for compliance with human rights due diligence in the subsidiaries. The Human Rights Expert Team is based in the Group Sustainability department at RWE AG. This team is responsible for the further development, management and implementation of the human rights strategy. If necessary, it supports the specialist departments involved in the operational processes and the subsidiaries.



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

The Human Rights Expert Team at RWE AG conducts annual and ad hoc risk analyses for the entire Group, including subsidiaries. With the support of an external provider, a differentiated risk analysis is carried out for the company's own business area and for all direct suppliers in the supply chain. Findings relating to the deeper supply chain are also taken into account.

RWE has implemented several preventive measures, including a qualification process for potential suppliers, in which they are reviewed based on the results of the risk analysis.

In a first step, the respective purchasing departments carry out so-called Basic Checks. This involves media screening of the relevant suppliers. Based on the results of the Basic Checks, an Extended Check can be triggered. Potential suppliers receive standardized questionnaires for self-assessment to evaluate which preventive measures have been taken. Finally, an Advanced Check may be carried out, which can be triggered by the results of the Basic and Extended Checks, the risk analysis, or complaints received.

The Advanced Check is carried out by the Human Rights Expert Team at RWE AG.<sup>4</sup> It is tailored to the situation and the supplier being checked in order to identify specific human rights and environmental risks. In alignment with the supplier, any gaps identified are addressed in an action plan, designed to close these gaps. Specific measures and tasks are defined for this purpose. If identified gaps cannot be closed sufficiently, RWE reserves the right to reject suppliers or terminate existing contractual relationships.

In addition, a group-wide complaint procedure has been introduced. The complaint procedure includes three channels for reporting human rights or environmental risks or violations to RWE. External persons and stakeholder groups can contact an external law firm. RWE employees also have the option of submitting complaints via the internal "Business Keeper Monitoring System" tool. The anonymity of the whistleblower can be guaranteed in both procedures upon request. In addition, internal and external individuals and stakeholder groups have the option of submitting a complaint directly to the Human Rights Expert Team via [humanrights@rwe.com](mailto:humanrights@rwe.com). Regardless of the procedure chosen, the persons and interest groups submitting complaints will not incur any costs for using the complaint procedure. The human rights experts of the Human Rights Expert Team will then process all complaints received.

To ensure that human rights and environmental due diligence obligations are effective and complied with, RWE has introduced processes to monitor these due diligence obligations.

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<sup>4</sup> For business partners of RWE Supply & Trading, Basic, Extended, and Advanced Checks are performed by human rights experts in the sustainability department of this subsidiary.



#### *1.4.4 Describe which resources & expertise are provided for the implementation.*

RWE has appointed a Chief Human Rights Officer (CHRO), Kunal Chandra, Director of Strategy and Sustainability, who is responsible for the Group-wide implementation of the Human Rights Risk Management System. Human Rights Officers have also been appointed in each subsidiary that falls under the LkSG.

The Human Rights Expert Team reports to the CHRO and is entrusted full-time with the task of ensuring the implementation of human rights due diligence obligations. The members of the Human Rights Expert Team are appropriately trained for this task. They have contractual assurances freeing them to investigate complaints independently. There are also other employees who fulfil similar tasks in the sustainability departments of the subsidiaries. In addition, employees in the purchasing and legal departments are entrusted with human rights tasks.

The established processes are supported by IT tools. This applies to the annual and ad hoc risk analyses. The review of individual suppliers is also carried out with the support of a corresponding IT platform. The complaints procedure is also supported by IT. An external law firm provides additional support here.

## **2. Prevention**

### **2.1 Execution, procedure and results of the risk analysis**

*2.1.1 Has a regular (annual) risk analysis been carried out during the reporting period to identify, weigh and prioritize human rights and environmental risks?*

A regular (annual) risk analysis was carried out during the reporting period in order to identify, weigh and prioritize human rights and environmental risks.

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

The annual risk analysis was carried out in the first quarter of 2024.

*2.1.3 Describe the risk analysis process.*

The risk analysis was carried out with the support of an external provider. The risk analysis focuses on three indicators: location risk, sector risk, and company-specific risk. The risks identified for the three indicators are combined with each other to obtain a meaningful risk assessment.

- a) Country risk: Based on various sources, country-specific human rights and environmental risks are identified and an abstract risk profile is determined for each country.
- b) Sector risk: Based on various sources, sector-specific human rights and environmental risks are identified and an abstract risk profile is determined for each sector.
- c) Company-specific risk: A comprehensive media analysis identifies and weights news items relating to the respective companies.

If relevant and known, information about the deeper supply chain are additionally considered.

Identified risks are classified as low, medium, or high. The identified human rights and environmental risks are prioritized on this basis.

#### *2.1.4 Were ad hoc risk analyses also carried out during the reporting period?*

RWE AG and all its affiliated subsidiaries continuously enter into contractual relationships with new suppliers. Therefore, in addition to the annual risk analysis, we conduct further regular risk analyses.

The ad hoc risk analyses did not yield to any additional findings, as they were not carried out due to a change in the risk exposure in accordance with Section 5 LkSG, but rather to ensure that potential risks associated with new direct suppliers are identified. There was no change in our business activities.

#### *2.1.5 Which risks were identified as part of the risk analysis(s) in our own business area?*

Based on risk analysis, ten potential risks were identified for RWE's own business area. These were:

- Use of unqualified security forces
- Restriction and/or violation of the freedom to travel
- Disregard of occupational health and safety
- Disregard of freedom of association and the right to collective bargain
- Negative impact on communities
- Negative impact on landscapes, ecosystems and biodiversity
- Environmental pollution
- Unequal treatment in employment
- Withholding of an appropriate living wage
- Forced labour and all forms of slavery

#### *2.1.6 Which risks were identified as part of the risk analysis at your direct suppliers?*

Based on the analysis twelve potential risks were identified for RWE's direct supply chain. These were:

- Use of unqualified security forces
- Restriction and/or violation of the freedom to travel
- Child labour
- Disregard of occupational health and safety
- Disregard of freedom of association and the right to collective bargain
- Negative impact on communities
- Unlawful expropriation of land, forest and water
- Poor working conditions
- Environmental pollution
- Unequal treatment in employment
- Withholding of an appropriate living wage
- Forced labour and all forms of slavery

#### *2.1.7 Were the risks identified during the reporting period weighted and, when applicable, prioritized, and if so, based on which appropriateness criteria?*

The risks were weighted and prioritized on the basis of various parameters. These include: the nature and scope of the business activities and RWE's ability to influence the direct perpetrator of a human rights or environmental risk or violation; the severity of the typically expected violation; the reversibility of the violation and the probability of a violation of human rights or environmental obligations occurring; as well as the nature of the company's causal contribution to the risk to human rights or environmental risks or else to the violation of a human rights or environmental obligation. All of these parameters were considered in the weighting and prioritization process.

These evaluation criteria are considered in a holistic approach to weigh and prioritize risks at the respective suppliers. As soon as a criterion requires or allows it, we initiate appropriate preventive and/or corrective measures to adequately address identified potential or actual risks or violations.

Indicators have been defined based on external databases and standards as well as internal evaluation processes. The external databases and standards include the World Bank Group Environmental, Health, and Safety Guidelines, the IFC Performance Standards, the Equator Principles, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the ILO Conventions, and more.

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

The results of the risk analysis were communicated to the Chief Human Rights Officer and the Human Rights Officers of the subsidiaries and also shared with all relevant functions, e.g. the purchasing departments.

## 2.2 Preventive measures in own business area

*2.2.1 Which risks were prioritized in our own business area during the reporting period?*

RWE has prioritized environmental pollution and negative impacts on landscapes, ecosystems and biodiversity that may have an impact on human rights-based livelihoods as potential risks.

The priority risks can occur during the construction, operation, maintenance and dismantling of plants associated with conventional energy generation and electricity generation based on renewable energies.

*2.2.2 What preventive measures were implemented for the reporting period to prevent and minimise the priority risks in the company's own business area?*

RWE systematically records environmentally relevant incidents that occur as a result of activities in its own business area or are related to them and uses the data obtained to evaluate and improve preventive measures. The Executive Boards of RWE AG and its subsidiaries monitor the implementation, appropriateness and effectiveness of environmental protection measures. Effectiveness is also reviewed and ascertained in internal audits.

Training courses in our own business area are provided by internal and external experts and supervised by the internal specialist departments. RWE ensures that all relevant employees complete the training courses.

A complaints procedure is available for internal and external stakeholders.

Internal control mechanisms ensure that the effectiveness and efficiency of the established measures correspond to our defined objectives, for which different key performance indicators (KPIs) are used, among other things.

## 2.3 Preventive measures for direct suppliers

### *2.3.1 Which risks were prioritised for direct suppliers in the reporting period?*

RWE has prioritised six potential risks for direct suppliers: forced labour and all forms of slavery; child labour; poor working conditions; disregard of occupational health and safety; disregard of freedom of association and unlawful expropriation of land, forest and water.

The specific potential risks identified are based on the location and sector of the suppliers as well as suspected cases of potential human rights violations discovered during the media screening.

We have identified photovoltaic (PV) and battery production in particular as potentially risky in the deeper supply chain. The manufacturing of preliminary products and the extraction of the raw materials required for this, takes place in countries and regions where there is a risk of human rights violations.

### *2.3.2 What preventive measures were implemented for the reporting period to prevent and minimise the priority risks at direct suppliers?*

Together with its subsidiaries, RWE AG has established various preventive measures. These include prequalification of potential suppliers ideally before contracts are concluded. This is carried out by the respective procurement departments and, if necessary, can be followed by further investigation by the Human Rights Expert Team of RWE AG as part of the Advanced Check Process. The prioritized risks can be addressed directly if necessary. This is the case as soon as a supplier exhibits an increased risk or there are indications of specific risks as a result of prequalification. Contractual clauses enable RWE to initiate measures in the event of a justified suspicion or an actual violation.

RWE also provides all suppliers with supplier training. The complaints procedure is openly available to all direct and indirect suppliers.

### *2.3.3 Describe the measures implemented and the extent to which the delivery times, purchase prices or the duration of contractual relationships have been adjusted as a result.*

Together with its subsidiaries, in order to address risks effectively RWE AG has established various preventive measures for the prevention and minimization of priority risks at direct suppliers.

Before the contract is signed, potential suppliers undergo a prequalification process. Firstly, the purchasing departments of RWE AG or its subsidiaries carry out so-called basic checks, in which a media screening of potential suppliers is performed. Under certain circumstances, the results of the basic checks lead to further extended checks. These are based on pre-designed questionnaires that are sent to the potential suppliers for self-disclosure. If

the results of the extended checks are not sufficient to ensure that a potential risk can be prevented, the potential supplier in question is classified as a high-risk supplier and a final advanced check is carried out.

While the Basic and Extended Checks are carried out by the respective procurement departments, the Human Rights Expert Team is responsible for the Advanced Check across the group. As part of this, the individually identified risks are reviewed. If necessary, a Human Rights Action Plan is developed to reduce or close identified gaps. The effectiveness of the measures is reviewed by RWE.<sup>5</sup>

As a further preventive measure, RWE provides all suppliers with whom a contract is concluded with appropriate training material.<sup>6</sup> This provides an overview of the objectives of the Supply Chain Due Diligence Act and the resulting expectations and obligations. The contracts themselves contain contractual clauses on compliance with human rights and environmental due diligence obligations of direct suppliers as well as a document that explains the expectations in the area of human rights and environmental due diligence obligations ("Human Rights Supplier Contract Appendix").<sup>7</sup> RWE does not consider incentivisation via contractual conditions to be a sensible approach to respecting human rights.

All direct suppliers also have the option of submitting a complaint through the channels established by RWE.<sup>8</sup>

#### *2.3.4 Describe how adjustments to your own procurement strategy and purchasing practices should help to prevent and minimise the priority risks.*

RWE carries out an assessment of key information on human rights and labour and environmental conditions at suppliers. This provides a starting point for more intensive discussions with suppliers about possible risks and improvement measures. Contractual agreements enable RWE to take action in the event of a justified suspicion or an actual violation, e.g. by agreeing remedial measures. This can also lead to a decision not to conclude a contract with a supplier.

#### *2.3.5 Describe the extent to which the measures to prevent and minimise the priority risks are appropriate and effective.*

The Human Rights Action Plans activated as required on the basis of the Advanced Checks are appropriate and effective, as they are created especially for the identified risk situation.

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<sup>5</sup> For business partners of RWE Supply & Trading, Basic, Extended, and Advanced Checks are performed by human rights experts in the sustainability department of this subsidiary.

<sup>6</sup> The supplier training is available at [Human rights due diligence](#)

<sup>7</sup> The „RWE Human Rights Suppliers Appendix“ is available at [RWE Human Rights Supplier Appendix](#)

<sup>8</sup> The publicly accessible complaints procedure can be found at [RWE Whistle Blower System](#)

The employee training programmes are appropriate and effective, as they are primarily designed for employees in the relevant business areas.

The nature of the complaints procedure offers a low threshold for access, and it was simplified once again at the beginning of 2024. The numerous contact options that take into account the native language of the complainant and the possibility of anonymised complaints ensure an appropriate complaints procedure.

RWE regularly reviews the effectiveness of the Human Rights Risk Management System. Any opportunities for improvement identified as a result will be implemented via working groups.

## 3. Measures

### 3.1 Identification of violations and remedial measures in own business area

*3.1.1 Were any violations identified in your own business area during the reporting period?*

No violations were identified in our own business area during the reporting period.

*3.1.2 If no violations were identified, describe which procedures can be used to identify violations in your own business area.*

Violations within our own business area can be identified through risk analysis of our own business area and through reports. A continuous media analysis supports the identification of potential violations. Additionally, violations can be detected via submitted complaints.

### 3.2 Identification of violations and remedial measures for suppliers

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

No violations were identified at direct suppliers during the reporting period.



*3.2.2 If no violations have been identified, describe the procedures used to identify violations at direct suppliers.*

Violations at direct suppliers can be identified through the results of the Advanced Checks or the complaints procedure.

As a result of the risk analysis, an Advanced Check is carried out for high-risk suppliers. The results of the advanced checks can lead to the identification of risks and violations. In addition, an ongoing media screening has been established for all suppliers.

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

No violations were identified at indirect suppliers during the reporting period.

## 3.3 Establishment of or participation in a complaint procedure

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

The complaints procedure is set up for RWE AG and all its subsidiaries. An external complaints procedure (whistleblower system) is available to all interest groups. This can be used if violations of human rights or our Code of Conduct are perceived or suspected. Reports can be sent to an external law firm (Pohlmann & Company). RWE employees also have the option of using the internally established Business Keeper Monitoring System as a complaints procedure. Reports can be made anonymously. Additionally, complaints can be sent directly to the Human Rights Expert Team by email ([humanrights@rwe.com](mailto:humanrights@rwe.com)).

Regardless of the procedure chosen, there are no costs incurred by whistleblowers and interest groups for using the complaints procedure.

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

Complaints received are processed in accordance with the "Rules of Procedure", which is publicly accessible.<sup>9</sup> Each complaint is reviewed individually by the Human Rights Expert Team. If the complaint provides sufficient indications for the suspicion of potential human rights or environmental risks or violations, a process is initiated within the framework of the Rules of Procedure. The following steps are taken to process the complaint:

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<sup>9</sup> RWE's "Human Rights Rules of Procedure" provides a detailed description of the procedure. It is available in German and English: [Human Rights Due Diligence](#)

Step 1: Within a maximum of seven working days, the complaint is recorded via one of the specified (internal or external) communication channels. An acknowledgement of receipt is sent to the whistleblower and information on the next steps in the process.

Step 2: An assessment is made as to whether the complaint is justified and how it relates to applicable laws, e.g. the German Supply Chain Due Diligence Act.

Step 3: If the complaint is justified, the case is investigated within 20 working days: The responsible employees investigate the case and seek potential solutions either within the company and/or with direct or indirect suppliers, considering possible further information. Where possible, the opinion of the whistleblower will be taken into account when determining the remedial action to be taken.

Step 4: A maximum of eight working days after completion of the investigation (step 3), a solution is determined, involving the whistleblower where possible and required. If the situation occurs within the supply chain, the supplier is informed and appropriate measures are agreed. The whistleblower is informed of the chosen solution. An implementation plan is drawn up.

Step 5: Implementation of the solution: Implementation begins within a maximum of three working days after finalisation of the implementation plan. The whistleblower is informed. All relevant records of the implementation are collected to assess the effectiveness.

Step 6: Once implementation has been completed, the whistleblower and other parties involved are informed. All documents are kept for at least seven years after the case is closed.

If no satisfactory solution can be found for one of the parties, the negotiations can be continued with external support. In this option, RWE will involve a third party with the consent of the person making the referral. This is done on condition that this third party does not benefit from the resolution of the dispute and that its mediation is accepted by both parties. If there is a continued disagreement, the whistleblower is free to take further action.

### *3.3.3 Which potentially involved parties have access to the complaints procedure?*

All potentially involved parties have access to the complaints procedure. This includes employees of RWE AG and all subsidiaries as well as all direct and indirect suppliers and all persons involved within the supply chain, including communities nearby our own sites and external stakeholders such as non-governmental organizations, trade unions, etc.

### *3.3.4 How is access to the complaints procedure ensured for the various groups of potentially affected parties?*

The Rules of Procedure are publicly available. They describe the complaint procedure and the steps taken in the event of a complaint being filed, including information on how to contact us and who is responsible. Further information on the external complaint procedure

and contact details for the law firm Pohlmann & Company can be found on the RWE website. Relevant information, including how the anonymity of whistleblowers can be protected, can also be found in the relevant sections of our internal complaint channel, the Business Keeper Monitoring System.

All information on the complaint procedure is designed to be accessible and understandable. Complaints can therefore be submitted to the law firm by email or telephone in various languages. Contact persons are available for the following countries:

- Europe: Austria, Czech Republic, Denmark, France, Greece, Ireland, Italy, Netherlands, Norway, Poland, Portugal, Spain, Sweden, United Kingdom
- North and South America: Chile, Canada, Mexico, USA
- Asia-Pacific: Australia, China, India, Indonesia, Japan, Singapore, South Korea, Taiwan, Turkey

The contact details can be found on the RWE homepage.

### *3.3.5 Were the rules of procedure publicly available during the reporting period?*

The Rules of Procedure are publicly available on RWE's website and can be accessed in German and English.<sup>10</sup>

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

The employees responsible for processing complaints are not bound by instructions for this activity. This is stipulated in their employment contract. The same applies to confidentiality.

### *3.3.7 It is confirmed that measures were taken during the reporting period to protect potentially involved parties from being disadvantaged or penalised as a result of a complaint.*

Precautionary measures have been taken to protect potentially involved parties from being disadvantaged or penalised as a result of a complaint. This is ensured in particular by the measures in connection with the Whistleblower Protection Act, which RWE AG and all subsidiaries comply with.

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<sup>10</sup> The Rules of Procedure can be found at the bottom of the [RWE Website](#)

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

The anonymity of the whistleblowers is guaranteed by contractual clauses in the employment contracts of the employees who process the complaints. Further clauses guarantee that the employees involved are not bound by instructions.

The design of the platform used as an internal channel (Business Keeper Management System, BKMS) allows reports and complaints to be submitted anonymously. It does not require any personal data or contact details. In addition, the platform contains descriptions at the relevant sections that provide guidance to whistleblowers who wish to protect their anonymity.

The external procedure is managed by the law firm Pohlmann & Company. Appropriate agreements have been made with the law firm to ensure the protection of whistleblowers and interest groups.

Due to technical circumstances, the protection of whistleblowers and interest groups cannot be guaranteed if a complaint is sent by email to [humanrights@rwe.com](mailto:humanrights@rwe.com). The process description in the “Rules of Procedure”<sup>11</sup> therefore highlights this fact at the appropriate point.

The Rules of Procedure serve as an overview document explaining the process and procedure, thereby ensuring transparency. In addition to providing information on the relevant websites and in the Rules of Procedure, RWE has prepared an overview document for whistleblowers.<sup>12</sup> This ensures transparency of the processes.

Retaliatory actions against whistleblowers will not be tolerated. If the company is informed of retaliatory actions or becomes aware of them, it will take the necessary (internal and/or legal) disciplinary measures to counteract them and prevent them from recurring.

## 3.4 Implementation of the complaints procedure

*3.4.1 Were any information received via the complaints procedure during the reporting period?*

During the reporting period, no complaints were received via the channels established by RWE that would have substantiated a case.

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<sup>11</sup> [Rules of Procedure](#)

<sup>12</sup> [External contact](#)

## 3.5 Review of risk management

### *3.5.1 Is there a process for reviewing the appropriateness and effectiveness of the risk management?*

The appropriateness and effectiveness of the risk management system is reviewed by the Human Rights Expert Team of RWE AG with the support of a cross-departmental task force and discussed at the level of the Human Rights Officers. The Human Rights Risk Management System (HRRMS) and all procedures and processes relevant to the HRRMS are reviewed regularly, but at least once a year, by the Human Rights Expert Team and updated if necessary. In the course of the review, all HRRMS-related documents will be reviewed and adjusted if necessary.

Within the subsidiaries, the appropriateness and effectiveness of the measures are ensured by the respective specialist departments.

Key Performance Indicators (KPIs) have been defined and are monitored by the Human Rights Expert Team. A report is submitted to the Executive Board of RWE AG at least once a year.

### *3.5.2 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 in the establishment and implementation of risk management?*

The Human Rights Risk Management System (HRRMS) was developed in cooperation with the relevant functions within RWE, which for example represent the interests of employees.

RWE has established the Human Rights Expert Team within the Sustainability Department of RWE AG, which consists of qualified and trained experts, in order to effectively address the risks in its own business area and in the supply chain. The employees manage the implementation of the expectations put forward in the Policy Statement, internal guidelines and all associated processes and measures and ensure that the rights of the affected parties are safeguarded.

IT tools have been implemented to assist RWE in protecting rights holders, and these tools are continuously reviewed to ensure that they meet requirements as effectively as possible. Where necessary, new tools are implemented and used.

As part of the Human Rights Risk Management System, preventive and remedial measures are developed and implemented taking into account the interests of the persons affected. We endeavour to take their views, expectations and needs into account when implementing specific steps within our processes.

# Contact

This report was prepared by the Sustainability Department of RWE AG. If you have any comments or questions, please contact:

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