

## **RULES OF PROCEDURE**

### **Complaint Procedure**

### **Business & Human Rights**

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## 1 BHR COMPLAINT PROCEDURE IN THE PORSCHE GROUP

### 1.1 On what values is the BHR complaint procedure based?

For Porsche (Dr. Ing. h.c. F. Porsche AG and its group companies<sup>1</sup> together "Porsche" or "we"), respect for human rights and environmental obligations is a fundamental pillar of responsible corporate governance. Our aspiration is that human rights are respected both in our group companies and by our business partners. Porsche's corporate responsibility does not end at our factory gates. Porsche's clear objective is: our products should be produced without human rights violations. As a manufacturer of premium products, we are rightly held to a very high standard. Our customers want to be able to identify unequivocally with Porsche.

Porsche's complaint procedure plays a pivotal part in upholding our corporate values and commitments and serves to learn lessons from and remedy potential grievances in the area of Business & Human Rights ("BHR"). "BHR" means compliance with human rights and environmental obligations under the German Supply Chain Due Diligence Act (*LkSG*).

### 1.2 What complaints are dealt with by the complaint procedure?

These Rules of Procedure describe the principles for handling complaints in connection with human rights or environmental risks as well as potential breaches of human rights and/or environmental obligations arising as a result of Porsche's own business activities or those of an (in)direct supplier ("complaints").

As a matter of principle, Porsche's complaint procedure is not the proper forum for product-related customer requests or complaints, which are handled by Porsche Customer Care.

In addition to these Rules of Procedure, Porsche AG has issued further internal guidelines, standards and instructions that define individual parts and responsibilities in the complaint procedure in greater detail, especially with regard to the rights and obligations of the parties involved.

### 1.3 How is the complaint procedure structured?

To ensure the best possible handling of complaints, different in-house corporate functions may be involved in the complaint procedure. Among others, this may include:

- the office of Porsche's whistleblower system, which is operated by the Compliance Department of Porsche AG. This office is responsible for receiving and handling complaints about potential breaches of rules by Porsche employees in the course of their work for Porsche.
- the Supply Chain Grievance Mechanism, which is part of Porsche's Procurement department and examines potential breaches by suppliers.

## 2 LODGING A COMPLAINT

### 2.1 Who can lodge a complaint?

Any individual can lodge a complaint.

### 2.2 How can a complaint be lodged?

A complaint can be lodged through the following channels:

- **By email:** [humanrights@porsche.de](mailto:humanrights@porsche.de)

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<sup>1</sup> Group company means a controlled enterprise of Dr. Ing. h.c. F. Porsche AG as defined in section 17 et seq. German Stock Corporation Act (*AktG*)

- **By post:**  
Porsche AG  
GRR Department – Business & Human Rights Office  
Porscheplatz 1  
70435 Stuttgart, Deutschland
- **Online reporting channel:** [Introduction \(bkms-system.com\)](https://bkms-system.com)  
Communication and the exchange of documents are confidential and protected via a dedicated digital mailbox. Complainants can remain anonymous if they wish.
- **24/7 Hotline:** +800 444 46300  
International toll-free telephone number. This number may be subject to access restrictions enforced by the caller's telecommunications carrier.
- **Ombudspersons:** [Ombudsleute des Volkswagen Konzerns \(ombudsleute-der-volkswagen-ag.de\)](https://ombudsleute-der-volkswagen-ag.de)  
Complainants may remain anonymous vis-à-vis Porsche if they so wish.

Reports can be submitted via the telephone hotline in German, English, French, Polish, Portuguese, Spanish, Russian and Hungarian.

Through all other channels, reports are accepted in text form in all relevant languages and translated, if necessary, into the working languages of the complaints procedure (German and English). This also applies to all communications with the reporting person. Porsche will endeavour to communicate in the language of the reporting person. As a rule, reports will be handled in German and English.

## 2.3 What information should a complaint include?

The following information is helpful for handling the complaint:

- description of the facts in chronological order, if possible, stating the following information:
  - name of the Porsche company/subsidiary or name of the business partner/supplier in the wider supply chain in respect of which a human rights and/or environmental risk exists or a (potential) breach of human rights and/or environmental obligations is alleged to have occurred
  - location of the risk/(potential) violation, e.g., in the production hall, department, etc.
  - relevant time or period
  - affected/harmed (groups of) persons, e.g., name, number, severity of the breach, etc.
- information on which laws or internal rules have been breached and the link between the risk/(potential) breach and Porsche's activities
- attach evidence, e.g., photos, videos, documents, and name possible witnesses
- provide contact details for further communications

## 3 PROCEDURE

### 3.1 What happens after a complaint has been lodged?

The receipt of the complaint will be promptly acknowledged to the complainant, but no later than seven days after the complaint is received, in writing or electronically if contact details have been provided.

### 3.2 How will the complaint be investigated?

Following receipt of a complaint, it is first documented. If the complaint concerns a supplier of Porsche, the BHR office coordinates its handling and forwards it without undue delay to the competent unit within the Group. If a complaint (also) includes allegations of a potential breach by an employee from Porsche's own business, that report is forwarded to the Porsche whistleblower system in order for the potential breach to be dealt with including an eventual sanctioning, if appropriate.

In a first step, the competent unit in each case examines the plausibility of the complaint insofar as the submission provides sufficient indications of an actual human rights and/or environment-related risk, or

that any such breach may have occurred. The aim of this plausibility check is to determine whether there is a suspicion sufficient to trigger further investigation or clarification, followed by possible preventive and remedial action.

If it is possible to contact the complainant, the facts of the complaint will be discussed with the complainant. If there are deemed to be sufficient grounds for a presumed suspicion, Porsche will examine what investigative or clarifying steps ("follow-up") are necessary in the case at hand. This includes, in particular, asking questions to aid comprehension and obtaining further information.

Where necessary and possible, precautionary measures will be taken to minimise acute risks even prior to completing the investigation of the complaint.

### 3.3 What might the outcome of the complaint procedure be?

If necessary, appropriate preventive and remedial action will be taken to adequately address any breach or risk identified.

The procedure is closed if the facts of the case – including after discussion with the complainant – are insufficient to support the presumption of a possible BHR breach.

### 3.4 What is the complainant's involvement in the review of the complaint?

During the fact-finding process, queries are made to the complainant if it is possible to contact them. In handling the complaint, Porsche will endeavour to be as transparent as possible with the complainant. In doing so, Porsche will of course observe all applicable statutory requirements (e.g. data protection, confidentiality).

### 3.5 How long does the examination of the complaint take?

This depends on the scope and complexity of the complaint. Porsche will swiftly investigate any complaint.

## 4 GENERAL PROCEDURAL PRINCIPLES

### 4.1 What safeguards are in place to ensure confidentiality?

Employees entrusted with the handling of complaints must fundamentally treat the obtained information, including the identity of the complainant, as confidential. Respect for confidentiality is a fundamental procedural principle and will be observed throughout the entire process. Non-authorised employees are denied access to the complaints mechanism. Any legal or regulatory obligations to disclose or report information will only be complied with where this is legally absolutely necessary.

As long as the complainant wishes to remain anonymous (and this is legally possible), the complainant's identity will not be disclosed.

Otherwise, confidential information will only be disclosed on a "need to know" basis (see 4.3). The principle of confidentiality does not apply to any statutory or regulatory disclosure and reporting obligations.

### 4.2 Is the complainant protected from retaliation?

Porsche will not tolerate any discrimination and intimidation of, or hostility towards, complainants by Porsche employees, or any other form of retaliation by Porsche employees against complainants or those who cooperate with investigations to the best of their knowledge and belief; Porsche will report any such conduct to the whistleblower system for further handling as a potential breach by an employee their professional duties.

### 4.3 What other principles apply?

#### Procedural due process

The procedural due process principle applies to the handling of complaints. For processing purposes, only information that has been obtained legally is considered; this also includes

subsequent authorisations. Persons concerned and informants must be given fair and respectful treatment.

## Need-to-know principle

The circle of persons who are informed about the complaint, the persons concerned, the processing and its outcome will be limited to what is absolutely necessary. The same applies to the information shared with these persons.

## Applicable law and jurisdiction

When handling complaints, compliance must be ensured with all applicable laws, including data protection laws, and with the Group's internal regulations, as amended from time to time.

## Presumption of innocence, impartiality

Complaints are to be handled neutrally and objectively, with due regard to the presumption of innocence. In addition, within the framework of the complaint procedure, complaint handlers must act impartially and independently without regard to the usual obligation to follow instructions. Just as with indications that incriminate person concerned, it is also imperative to investigate any indications that might exonerate them.

## Respect for the principle of proportionality

Investigations must remain within the scope of the subject of the investigation. No investigations are to be conducted in the absence of any suspicion. Investigative steps must respect the principle of proportionality; in other words, they must be appropriate, necessary and proportionate to fulfil the purpose of the investigation.

## 5 DATA PROTECTION INFORMATION

If you contact us in connection with Business & Human Rights at Porsche or lodge a complaint through the available channels, we will process the related personal data in order to handle the case and draw any consequences that may be necessary. Internally at Dr. Ing. h.c. F. Porsche AG, this is the responsibility of the Business & Human Rights office, which has established rules of procedure for complaints procedures to protect the interests concerned. The Business & Human Rights office compiles the available information and investigates the complaint. It will also involve the relevant departments as appropriate. If this does not affect clarification, personal data are processed in pseudonymised form. Data that are no longer required once the procedure has been completed will be deleted. Depending on the relevant stage of the supply chain affected, the complaint may be transferred to the internal whistleblowing system (in the case of complaints concerning Porsche itself) or handled within the framework of the Supply Chain Grievance Mechanism or the Business Partner Check process (for complaints concerning suppliers). Personal data are only passed on to other companies in the Porsche Group, to business partners or to the authorities in line with applicable law.

*In the event of any conflict or difference in interpretation between the different language versions of these rules of procedure, the German version shall prevail.*