

## **RULES OF PROCEDURE**

### **Complaint Procedure**

### **Business & Human Rights**

<b>Classification:</b>	External
<b>KSU class:</b>	2.1
<b>Scope:</b>	Porsche Group
<b>Valid from:</b>	March 31, 2025
<b>Replaced:</b>	2.0
<b>Version:</b>	2.1
<b>Person responsible:</b>	GRR

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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"), respect for human rights and environmental obligations is a fundamental pillar of responsible corporate governance.

Porsche's complaint procedure plays an essential part in upholding our corporate values and commitments. It serves to identify and remedy potential grievances in the area of Business & Human Rights ("BHR<sup>2</sup>").

### 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 work 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 effective handling of complaints, various internal company functions are responsible for processing complaints.

- The office of the BHR Council is responsible for receiving and forwarding complaints to the responsible departments and/or Porsche AG Group companies responsible for processing the matter.
- The office of Porsche's whistleblower system, which is operated by the compliance department of Porsche AG, is responsible for processing complaints with regard to employees from its own business area, i. e. potential violations by employees in the performance of their work for Porsche.
- The Supply Chain Grievance Mechanism (SCGM), which is part of Porsche AG's procurement department, is responsible for handling complaints regarding Porsche AG's suppliers.
- If the complaint concerns a business partner of Porsche who cannot be assigned to the SCGM, it is usually processed as part of the Porsche Business Partner Check (BPC).
- If the complaint does not belong to any of the above functions/processes, the office of the BHR Council will designate an appropriate department to handle the complaint.

## 2 LODGING A COMPLAINT

### 2.1 Who can lodge a complaint?

Any natural or legal person can lodge a complaint.

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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)

<sup>2</sup> BHR means compliance with human rights and environmental obligations under the German Supply Chain Due Diligence Act (LkSG)

## 2.2 How can a complaint be lodged?

A complaint can be lodged through the following channels:

- **E-Mail:** [humanrights@porsche.de](mailto:humanrights@porsche.de)
- **Post:**  
Dr. Ing, h.c. F. Porsche AG  
GR – Legal & Compliance – Business & Human Rights Council Office  
Porscheplatz 1  
70435 Stuttgart, Germany
- **Online Reporting Channel:** <https://goto.speakup.report/en-GB/porsche/home>  
Complainants have the opportunity to submit complaints in more than 65 languages (including anonymously) via an internet-based communication platform. Detailed instructions on how to submit complaints online are available on the internet or [here](#).
- **Voice Intake by Phone:**  
In most cases, complainants can submit a complaint in the respective national language. After entering the telephone number (which is valid for the country in which the complainant is based) and the Porsche organisation code, a voice message can be submitted. Porsche only receives a copy of it. If necessary, it is possible to dial in again to hear the answer or further questions from Porsche. The list of all telephone numbers is available on the internet or [here](#). Porsche's organisation code is: 122270. Detailed instructions on how to submit complaints by telephone are available on the internet or [here](#).
- **SpeakUp App:**  
Complainants can scan a QR code and download People InTouch's "SpeakUp" app (on the personal device). After installing the app and entering the Porsche organisation code 122270, a complaint can be left in writing or as a voice message. Detailed instructions on how to submit complaints via app are available on the internet or [here](#).
- **Ombudspersons:** [Ombudsleute des Volkswagen Konzerns \(ombudsleute-der-volkswagen-ag.de\)](https://www.ombudsleute.de)  
Complainants have the option of submitting complaints to experienced lawyers who are independent of Porsche as neutral intermediaries (ombudspersons) using additional contact details.

Porsche strives to communicate in the complainant's language. As a rule, complaints are processed 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 Group company 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 acknowledged to the complainant in writing or electronically if contact details have been provided.

### 3.2 How will the complaint be investigated?

After receipt of a complaint, it is first documented. If the complaint concerns a supplier of Porsche, the office of the BHR Council will immediately forward it to the responsible department for processing it within Porsche and will coordinate the further procedure. If a complaint (also) includes a potential violation by an employee from the company's own business area, it will be forwarded to Porsche's whistleblower system for processing. This system will also recommend appropriate sanctions for the affected employee.

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 implementation of the defined measures is monitored by the responsible departments and/or Porsche AG's Group companies.

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 treat the obtained information, including the identity of the complainant, confidentially. The complainant's identity will not be disclosed if the complainant so requests and if legally possible.

Respect for confidentiality is a fundamental procedural principle and will be observed throughout the entire process. Non-authorized employees are denied access to the complaint procedure. Any legal or regulatory obligations to disclose or report information will only be complied with where this is legally absolutely necessary.

Otherwise, confidential information will only be disclosed on a "need to know" basis (see 4.3).

### 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 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 Porsche is contacted in connection with BHR or has received a complaint through the available channels, the provided personal data will be processed in order to handle the case and draw any consequences that may be necessary. Internally at Porsche AG, the Business & Human Rights Council office is responsible for this, which has established a work instruction for processing complaints for the complaint procedure in order 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 of Porsche, 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.*