



VISSMANN
GENERATIONS
GROUP

RULES OF PROCEDURE

for processing reports of possible violations
of human rights or environmental obligations

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Preamble

At the Viessmann Generations Group GmbH & Co. KG and all portfolio companies, defined as companies in which it holds more than 50% of the shares or voting rights or can otherwise exercise a decisive influence, ("Viessmann Generations Group"), we act with integrity.

Our investment decisions and operations are guided by our purpose: "We co-create living spheres for generations to come". We invest responsibly, with the intention to accelerate the transformation of our ecosystem towards resilient and sustainable business models - in sectors such as food, energy, real estate and forestry.

Reliability, accountability, mutual trust and respect, fair working conditions, and a science-based approach to environmental and climate issues are guiding principles in our operations. This commitment includes upholding and promoting human rights and safeguarding the natural environment - in accordance with our obligations under the German Act on environmental and human rights due diligence obligations in the supply chain, the "Lieferkettensorgfaltspflichtengesetz" (LkSG), and gradually anticipating obligations set out in the EU Corporate Sustainability Due Diligence Directive (CSDDD) and market best practices.

Reports of potential misconduct and non-compliance within our company or our supply chain help us to uphold these standards. We address reported issues immediately to correct violations and avoid future complaints.

We actively promote a "Speak-Up" culture and we ask that you contact us if you have any evidence of misconduct or a violation of laws, regulations, internal policies and organizational instructions. This invitation applies regardless of whether you are an employee (including temporary workers) or a supplier, customer, business partner or investor of the Viessmann Generations Group and its portfolio companies, or any other potentially affected party. Representatives of NGOs are also welcome to contact us to raise concerns.

Reports can be made anonymously or by name at any time. We treat all reports confidentially and investigate every report carefully and comprehensively. At Viessmann Generations Group, we uphold a strict no-retaliation policy for individuals who report unlawful conduct in good faith. Any report knowingly submitted with false accusations will be subject to prompt and thorough investigation.

Channels Available for Submitting a Report

To ensure that potentially affected parties can easily report concerns, we provide the following reporting channels:

Integrity Line

Our external complaint mechanism “Viessmann Integrity-Line” is operated by the independent provider EQS Group (based in Munich) and can be accessed on our website.

This reporting system is a web-based platform available at any time and from any location. It is available in several languages. All reported incidents are forwarded to our Compliance Officer. They are encrypted and comply with current data protection requirements. Access to the submitted information is restricted solely to the Human Rights Officer and designated members of the Legal and Compliance Teams as well as the People & Organization Team, who will handle it with strict confidentiality and ensure it is processed with diligence and care.

We encourage you to provide your name in the report, but reports can also be submitted anonymously. The Viessmann Generations Group ensures that the identity of the complainant remains confidential and cannot be traced, and that this confidentiality is maintained throughout the entire subsequent investigation process. Regardless of whether you choose to remain anonymous or not, please open the secure inbox provided on the platform, as this will make it safer and easier for us to communicate with you, allowing for follow-up interactions while maintaining confidentiality.

Compliance Officer

Information can also be sent to our Compliance Officer under the following e-mail address: nada@viessmann.com

Reports in writing can also be addressed to our Compliance Officer as follows:

Viessmann Generations Group
GmbH & Co. KG
Nadine Aufermann
Luisenstr. 14
DE-80333 Munich

Information to Report

You can report any violations of applicable laws and internal policies of Viessmann Generations Group through the above-mentioned reporting channels. These include, in particular, potential violations of human rights ("human rights violations") or environmental obligations related to our business activities and our direct and indirect suppliers ("environment-related violations").

How to Submit a Report

In your report, please elaborate the facts of the case as clearly and in as much detail as possible. The following questions can serve as a guide:

- › What?
- › Who?
- › When?
- › How?
- › Where?

By providing answers to these questions, you enable us to process your report more easily and efficiently. If you use our web-based reporting system, you will be asked to first specify the country in which the incident occurred and to subsequently indicate the focus area of your report (i.e. misconduct within the Viessmann Generations Group or in the supply chain) and provide information

about the following points:

- › Your suspicion
- › Whether you work in the organization
- › The affected company, department and location
- › The parties involved in the violation

It is always helpful that you are available for further queries and clarification. If you are willing to do so, but still wish to remain anonymous, please use the option of the secure mailbox available to you in our reporting system.



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How Your Report Is Processed 1/2

All reports are processed by specially trained employees. Depending on the circumstances, it may be necessary to involve other subject matter experts and functions to further clarify an incident. Functions that may be involved are:

Employee Health and Safety Departments in portfolio companies	for indications of safety and work-related health hazards, hiring or use of private/public security forces without proper oversight to prevent harm, destruction of vital natural resources through environmental pollution, other environment-related violations and violations of land rights
People & Organization	for indications of child or forced labor, any forms of slavery, violations of freedom of association, equality in employment and fair wages
External subject matter experts	for reports involving the above-mentioned topics which may require specialized expertise by external law firms, consulting firms, or other subject matter experts

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How Your Report Is Processed 2/2

For the purpose of transparent communication, you will find below a description of the typical course of the procedure:

- 1

Report Intake and Documentation

Once your report is received via one of the above-mentioned channels, the intake will be documented and you will receive an acknowledgement of receipt.
- 2

Plausibility Check and Classification of Report

As soon as it is determined that the received report falls within the scope of this procedure, an independent team will carefully examine your report for plausibility. The report will then be categorized and forwarded to the relevant responsible function. If, due to insufficient information, an evaluation is not possible, we will try to contact you and request further information.
- 3

Investigation

We will conduct a thorough investigation, ensuring that every lead is carefully explored. This process includes gathering relevant background information, reviewing and analyzing documents and data, and conducting interviews with key individuals. Additionally, we may engage in conversations with you to clarify the facts and, if necessary, work towards an amicable settlement of the dispute. Throughout the investigation, we will ensure that all aspects are considered to gain a comprehensive understanding of the situation.
- 4

Remediation

Once we identify a violation, our primary focus is to address it promptly. Furthermore, disciplinary actions may be taken to address individual misconduct, and additional controls or process improvements will be introduced to prevent future occurrences of the violation.
- 5

Evaluation of Mitigating Measures and Achieved Results

Finally, in the context of relevant violations, we propose discussing the reported matter with you to determine the effectiveness of the mitigating measures and potentially necessary improvements of our processes.

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Fundamental Principles

The Viessmann Generations Group is committed to ensure that all information is handled in a professional, independent, impartial, careful, and confidential manner by all employees involved in this process. In line with the principles of a fair trial, all relevant factors of the case are carefully considered. Moreover, the principle of proportionality is always maintained. Accused individuals are presumed innocent until proven otherwise.

Our employees engaged in the various stages of the process are experienced in managing reports and the underlying information professionally. They receive continuous training on our procedures and the relevant topics. Furthermore, they handle incoming reports independently.

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Duration of the Process

Reports, along with the issues they address, can vary in terms of scope and complexity, making it difficult to establish a universally applicable timeline for the investigations carried out by us. The duration of the process depends, among other factors, on the number of parties and stakeholders involved. Nevertheless, we are committed to conducting and concluding internal investigations as quickly and efficiently as possible. As a rule, the processing of the report should be completed within 3 months of its intake. Furthermore, we will confirm the receipt of your report within seven days.

As a complainant, you may inquire about the status of the case reported by you at any time with the Compliance Officer. Upon completion of the process, and if it does not compromise the investigation, we will provide you with a final summary of your report and the actions taken. This feedback will be provided in compliance with applicable data protection regulations, confidentiality requirements, and the protection of any overriding company interests.

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Protection against Retaliation

Our Code of Conduct clearly states that retaliation against employees who, in good faith, report potential or actual violations or assist in subsequent investigations will not be tolerated. Any actual or threatened retaliation is a serious violation of our Code of Conduct and will result in consequences. For external complainants, we aim to provide a comparable level of protection and have outlined our corresponding expectations in our Code of Conduct for Business Partners and Suppliers.

Any violation of this explicit prohibition on retaliation may be reported and investigated following the procedure outlined herein.

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Continuous Improvement and Reporting

We evaluate the effectiveness of the procedure outlined above annually and as needed. If required, we will implement necessary adjustments and improvements regarding the accessibility and process of the procedure. To foster continuous improvement, we also welcome suggestions and feedback from complainants.