

SGL Carbon Whistleblowing System

Complaint process and rules of procedure

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Preamble

Compliance with the law and lawful conduct are top priorities for SGL Carbon SE and its subsidiaries (“SGL Carbon” or the “Company”). Violations must be recognized at an early stage in order to initiate appropriate countermeasures and avert possible damage to customers, employees, business partners, the Company or other affected parties. This requires everyone's attention and your willingness to point out possible serious breaches of the rules if there are concrete indications. We also value information from business partners, customers or other third parties.

As part of a transparent process, the complaints procedure ensures that potential issues are addressed in a manner that is in the best interest of the Company, those affected and the whistleblowers. Standardized and fast processes as well as confidential and professional processing of reports form the foundation of this system.

The most important information on the complaint procedure is presented below.

1. Reporting of information & contact

If you have indications of a potential compliance violation in connection with the business activities of SGL Carbon, or if you have concrete indications of human rights or environmental risks or violations in the supply chain of SGL Carbon or in its own business area, you can submit a compliance report to the following office:

Central Reporting Office/ Group Compliance Office

SGL Carbon SE

Group Compliance Office

Söhnleinstrasse 8

65201 Wiesbaden/Germany

+49 611 6029-236

confidential-compliance@sglcarbon.com

Language for receiving reports: German, English

Other reporting offices within SGL Carbon:

In addition to the central reporting office, the following regional reporting offices are available to whistleblowers in North America and China. The whistleblower can choose whether to report to the central or regional reporting office.

Regional Reporting Office North America:

SGL Carbon, LLC
Head of Legal North America/ Regional Compliance Representative
10715 David Taylor Drive, Suite 460
Charlotte, 28262 NC / USA
+1 704 593-5282
confidential-compliance-NA@sglcarbon.com

Language for receiving reports: English

Regional Reporting Office China:

SGL Carbon Far East Ltd.
China General Counsel / Regional Compliance Representative
No. 151, East Huan Cheng Road, Fengxian
Shanghai Industrial Development Zone
201401 Shanghai, P.R.C.
+ 86 21 6097-6949
confidential-compliance-China@sglcarbon.com

Language for receiving reports: Chinese, English

Local Reporting Office SGL Carbon GmbH, Germany:

In addition to the central reporting office, a separate local reporting office located at the Managing Director/Local Compliance Reporting Office of SGL Carbon GmbH is available to whistleblowers for SGL Carbon GmbH. Reports received there are forwarded to the central reporting office/the Group Compliance Office for independent processing. The legal responsibility for the timely and proper handling of the process remains with SGL Carbon GmbH. The whistleblower can choose whether to report to the central or local reporting office.

SGL Carbon GmbH

Managing Director / Local Compliance Reporting Office
Werner von Siemens Strasse 18
86405 Meitingen / Germany
+49 8271 83-3345
confidential-compliance-sglcarbongmbh@sglcarbon.com

Language for receiving reports: German, English

2. How can I make a report?

Reports can be submitted in person, by telephone, by post or by e-mail to the above address and contact details of the respective reporting office.

Reports can be accepted in person by making an appointment using the address and contact details given above.

Reports can be accepted in person or by telephone on working days during normal business hours.

Reports can be accepted verbally in the above stated languages, written reports are accepted in all languages and then translated into the national languages required for case processing.

Anonymous reports are also accepted. However, a case can only be processed if the report contains concrete factual indications that make it possible to investigate the case.

3. What kind of compliance reports and complaints can be submitted?

SGL Carbon's whistleblower system can be used to provide information about potential compliance violations in relation to SGL Carbon's business activities or information about human rights or environmental risks or violations in SGL Carbon's supply chain or own business area.

This includes all willful or negligent violations of legal provisions, official orders or internal company guidelines. These are in particular:

- Corruption and antitrust offenses
- Export control violations, violations of sanctions
- Theft, embezzlement, and fraud offenses
- Misuse of third-party business secrets or SGL Carbon's own business secrets
- Serious breaches of accounting, tax and/or bookkeeping regulations
- Serious violations of physical and psychological integrity
- Cases of harassment, discrimination, racism
- Violation of human rights, in particular
 - violation of the ban on child labor
 - violation of the ban on forced labor and all forms of slavery
 - disregard for occupational health and safety and work-related health hazards
 - disregard for freedom of association, freedom of unionization and the right to collective bargaining
 - violation of the prohibition of unequal treatment in employment
 - violation of the prohibition on withholding an appropriate wage
 - the destruction of natural resources through environmental pollution outside permitted limits
 - the unlawful violation of land rights

- violation of the prohibition on hiring or using private/public security forces that may cause harm due to lack of training or control
- Violations in connection with environmental regulations and/or non-compliance with product-related regulations. These include risks in connection with the handling and processing of mercury, persistent organic pollutants (POPs) and hazardous waste.
- Serious violations in connection with technical specifications and/or technical safety
- Other high risks, e.g., breaches of regulations with high damage to the Company
- Breaches of regulations that are likely to cause serious damage to the Company's reputation.

4. How will my report be handled? Who will find out about it?

Regardless of the communication channel chosen by the whistleblower, SGL Carbon treats all information with the utmost confidentiality to the maximum extent possible. However, the Company is obliged to comply with legal obligations and may need to provide information to authorities. Such authorities may require additional information and witnesses from the Company.

The confidentiality of the whistleblower's identity is maintained to the maximum extent possible throughout the entire process. This also includes the confidentiality of the identity of persons who are the subject of a report and other persons named in the report unless necessary to conduct a complete and effective investigation as determined by the persons appointed by the Company to carry out the complaint procedure. Unauthorized employees are denied access to the reporting channels.

All information is processed in accordance with the principle of confidentiality by an employee appointed by the Company to carry out the complaint procedure. The persons appointed by the Company to carry out the complaint procedure are impartial, i.e., they are independent in the performance of their duties and are not bound by instructions related to the complaint process.

Personal information that enables identification will only be passed on a "need to know basis" if this is necessary for the investigation of the report and is in accordance with data protection requirements. The information will be processed in accordance with the applicable data protection regulations.

5. What happens after I have submitted my report?

If a compliance report is received via one of the above-mentioned reporting offices, its receipt is documented internally.

Confirmation of receipt

Regardless of the communication channel chosen, whistleblowers will receive an acknowledgement of receipt within seven calendar days of receiving their notification. This can be in writing or by e-mail, depending on which communication channel was selected by the whistleblower.

Substantiation

The persons entrusted with the execution of the complaint procedure examine the facts communicated when the complaint is made. The report received is classified and prioritized according to subject matter and severity.

If an examination is not possible due to a lack of sufficient information, the employee responsible for executing the complaints procedure will contact the whistleblower to request further information, if possible.

If neither sufficient fact-based information is available nor is it possible to make contact with the whistleblower, the compliance case will be closed for lack of substantiation. Therefore, the Company encourages whistleblowers to create a channel of communication with the Company after the initial complaint is made.

Examination/ Investigation

The person responsible for investigating the complaint will examine the facts of the case in detail and ensure that all reports are investigated appropriately. They discuss the facts of the case with the person making the report, but in the case of anonymous reports only insofar as this is possible. They will also discuss the facts and request supporting documentation with relevant witnesses and other employees who may have information pertinent to the complaint.

The persons entrusted with the execution of the complaint procedure and the persons entrusted with conducting the investigation are bound by the principle of confidentiality, are impartial and are not subject to instructions. They are also obliged to comply with data protection regulations and to ensure transparency and the rights of all persons concerned. This includes the protection of the whistleblower.

If, after clarification of the facts, discussion and investigation, the employee responsible for conducting the complaints procedure is convinced that there is no compliance violation or human rights or environmental risks to SGL Carbon's own business area or at its supplier's business, the whistleblower will be informed in writing or by e-mail. In this case, the procedure will be discontinued, and the case closed.

If the investigation confirms a compliance violation or human rights or environmental risks in the Company's own business area and/or at its supplier's business, appropriate follow-up measures (preventive and corrective measures) are initiated by the responsible department within the Company. This may also include appropriate disciplinary measures in individual cases.

The processing time depends on the case and can take from a few days to several months, depending on the complexity of the case and whether governmental authorities are involved. However, the Company endeavors to complete processing as promptly as possible.

The whistleblower will receive feedback within three months of confirmation of receipt of the report. The feedback shall include notification of follow-up measures planned or already taken and the reasons for these. However, feedback to the whistleblower may be omitted if the feedback would affect internal inquiries or investigations and/or the rights of the persons who are the subject of a report or who are named in a report.

6. What rights do I have when I raise compliance concerns?

The Company protects whistleblowers who have reported suspected or actual misconduct in good faith from Company initiated intimidation or reprisals, even if the reported suspicion is not confirmed. "In good faith" means that the person by normal and reasonable judgement believed that the account is true, regardless of whether or not a subsequent investigation confirms the account. Knowingly making a false report of a violation with the intent to intentionally and untruthfully implicate another person is a compliance violation.

Attempts at intimidation and reprisals against employees who report actual or suspected misconduct in good faith will not be tolerated.

If a whistleblower has the impression that they are suffering intimidation or reprisals as a result of their report, the whistleblower should contact the Central Reporting Office mentioned in section 1.

Compliance concerns relating to intimidation or retaliation because of a compliance report will also be investigated in accordance with the principles outlined above.

When whistleblowers who are employees of the Company's direct supplier are involved, the Company will endeavor to take appropriate steps with the supplier.