Handbook on our Integrated Management System

OGE

Document information

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15	Buschmann, Wendt	Complete revision of the previous QSE Handbook and expansion to include additional ESG aspects, newly published as "Handbook on our Integrated Management System"	approved	Bergmann, Reiners, Hüwener / 24 June 2022
16	Buschmann, Buchkremer, Steinhoff, Köster, Wendt	Alignment with the current composition of the Management Board; inclusion of procedures relating to the LkSG and sanctions and export controls; revision of section 2; updating of the overview of process interactions; inclusion of aspects relating to the Safety Management System and the Pipeline Integrity Management System in accordance with DIN EN 17649; adjustment of the system for marking changes	approved	Hüwener, Leroy, Brüggemeyer / 14 September 2026

(This document is a translation of the German original. Only the German version, approved and signed by the Management Board of Open Grid Europe GmbH on 14 September 2026, is authoritative.)

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1 Statement by the Board of Management

We are building the infrastructure for a future worth living in. We plan, build and operate high-performance infrastructure for natural gas, hydrogen and CO_2, providing our customers with reliable and affordable solutions for the transformation of the energy system. We are committed to the objectives of the Paris Agreement and to Germany's climate protection targets. We are continuously developing our corporate culture and individual mindset in order to successfully shape the transformation.

Our sustainability strategy is an integral part of our corporate strategy. As a network operator with a long-term focus and an infrastructure designed to last for decades, we are consistently aligning our business areas with the transport of hydrogen, biomethane and CO_2, whilst also utilising our existing gas infrastructure and our many years of operational expertise. We have identified our key areas of action – transformation of our core business, emissions and environmental impact, health and safety, and our employees – in consultation with our stakeholders, and we set ambitious targets in these fields. We believe that to achieve these goals, an essential prerequisite is adhering to and continually developing quality targets whilst always taking account of the requirements of occupational health and safety, environmental protection and energy efficiency.

We ensure professionalism and reliability through our Integrated Management System. It guarantees the quality required for reliable and safe gas transportation as well as the best possible fulfilment of customer requirements – at the same time complying with the applicable statutory provisions, technical rules and contractual agreements. For us, quality also means operating in an energy-efficient, economical and cost-conscious manner. We are committed to implementing processes that minimise health and safety risks to our employees as far as possible, while keeping the adverse environmental impact of our business activities as low as possible. Energy efficiency means using energy sparingly, consciously and economically, taking the regulatory framework into account.

Our management structure ensures that sustainability is firmly anchored at every level of the hierarchy. From an interdisciplinary Sustainability Core Team with employees from various divisions to our Sustainability Manager as the central point of contact, through to the Management Board and the Supervisory Board: We involve our employees in all of these aspects, which includes working on committees and boards, and encourage everyone to report dangerous situations and actively contribute to improving our processes.

The OGE Management Board commits itself and its employees to conducting all activities in accordance with the stipulations of the Management System outlined in this Handbook.

Dr Thomas Hüwener
Operations Division
Chairman of the Management Board

Nathalie Leroy
Commercial Division
and Regulation

Detlef Brüggemeyer
Technology Division

2 Who we are and what we stand for

Our self-image and contribution to society

With a pipeline network of around 12,000 kilometres in length, OGE is one of Europe's leading gas transmission system operators. Our highly skilled and committed employees provide reliable, safe and customer-oriented gas transmission services, both within Germany and to neighbouring European countries. Two thirds of the natural gas consumed in Germany flows through our pipeline system. This makes us an integral part of a secure and affordable energy supply.

Leading role in the competent development of the energy system
In line with this tradition, we stand for technological and operational expertise in Germany and Europe in all areas related to the transportation of gaseous energy sources as well as related services. We are Germany's leader in the design, construction and operation of gas infrastructure. From this, we derive our aspiration to continue playing a leading role as an infrastructure operator in the development of the energy system. We want to be a driver of change in Germany and Europe.

Climate protection and a carbon-neutral energy system
We are committed to the goals of the international agreement adopted at the Paris climate conference (COP21) at the end of 2015, and also to Germany's climate protection goals. This commitment forms the basis of our work and challenges us: On the one hand, as Germany phases out nuclear energy and coal, natural gas will be needed as a bridging technology, but on the other, the ambitious climate protection goals mean that by 2045 Germany will have to run almost entirely without fossil natural gas. For society, our industry, our employees and shareholders, the question therefore arises: What role will the gas infrastructure play in the future for a positive contribution to a climate-neutral energy system? The efficient way to achieve the climate protection goals is through renewable power and green gases such as hydrogen – always using the existing gas infrastructure.

Our purpose – aspiration and mission:
We are building the infrastructure for a future worth living in
Together with our strategy, we have developed this purpose for our organisation – as a promise to the market and society, as an expression of our raison d'être. This purpose summarises everything that OGE stands for. An affordable energy system that ensures security of supply and preserves good living conditions for future generations is at the heart of everything we do: an infrastructure everyone can rely on.

We plan, build and operate high-performance networks for natural gas, hydrogen and CO_2
Our strategy is to operate a modern, needs-based, diverse and high-performance infrastructure for our customers – not only in the field of natural gas, but in future also for hydrogen and CO_2. As a service provider, partner and expert, we offer our customers solutions tailored to future transport needs in these three business areas.

Success going forward
Natural gas is our core business today and the foundation of our success. This business area is a key component of the current energy system and will remain so during the transition to climate-neutral energy systems. With a view to the future, we are therefore focusing our further development on needs-based investment in the natural gas network, measures to reduce greenhouse gas emissions, and synthetically produced methane (SNG) and biomethane as energy sources.

Driving the ramp-up of hydrogen
Through its investment in the German Hydrogen Core Network, OGE is enabling the ramp-up and future use of hydrogen. Furthermore, we are proactively initiating key projects with existing as well as new shippers, connecting market participants and playing an active role in key corridors for imports into Germany. Hydrogen therefore is – and will continue to be – our second key business area.

Leading the way as pioneers
CO_2 emissions cannot always be completely avoided. We do not leave our customers to face this challenge alone; instead, in our third business area, we are working to prevent CO_2 emissions from entering the atmosphere by transporting the gas for storage or further utilisation. Drawing on our extensive, long-standing expertise in the natural gas sector, we are advancing targeted projects and partnerships for CO_2 transport and helping to develop the infrastructure needed to make it a viable option.

Why the transition needs a trio
With its three business areas – natural gas, hydrogen and CO_2 – OGE is well positioned to continue operating successfully whilst making a significant contribution to achieving climate protection goals. We therefore also make our expertise available to third parties as a service – because these goals are only achievable when we work together.

2.1 Our sustainability strategy and our key areas of action

We are transforming our core business
We aim to ensure a sustainable and secure energy supply for generations to come. We see the greatest opportunities for positive social impact in our contribution to achieving climate targets and supporting the energy transition through renewable gases, while helping to maintain Germany's competitiveness as an industrial location. This is something our shareholders, the Management Board, employees and stakeholders all agree on. We are therefore committed to reducing our greenhouse gas emissions and promoting the greater use of green gases, particularly hydrogen. Together with various partners, we are initiating projects along the entire value chain to develop the hydrogen economy and are consistently driving them forward in our role as an infrastructure operator, helping to make hydrogen available to customers in Germany and Europe. Furthermore, to achieve climate goals we are developing solutions for industrial firms in Germany that have to capture and utilise their unavoidable process-related CO_2 emissions in the long term, as well as for companies that use carbon, such as those in the chemical industry.

We are reducing our emissions and environmental impact
We currently transport natural gas across large parts of Germany and facilitate the transit of gas to neighbouring countries. A significant proportion of the resulting greenhouse gas emissions is associated with the operation of compressor units to maintain gas flows. Methane emissions can also occur during gas transportation, for example when unburned natural gas is released into the atmosphere. As the operator of an extensive pipeline network and a developer of major infrastructure projects, it is essential for us to minimise our environmental impact and prevent environmental incidents. We do this by reducing emissions and limiting adverse environmental impacts as far as possible.

We give priority to health and safety
We place great emphasis on an environment that enables safe working and protects health – our own, as well as that of our colleagues and contractors' employees working for us. Continual improvement of occupational health and safety is a cornerstone of our corporate success. We back this up with a dedicated area of action within our sustainability strategy.

We put our employees centre stage
We have dedicated employees with outstanding skills relating to gas and gas infrastructure. They have helped us gain our good reputation in Germany and beyond. We therefore place our employees at the centre of our business activities and provide them with an excellent environment in which to work and develop. Our corporate culture also fosters diversity within our teams, which to us means new perspectives, innovation and team spirit. Together, we are developing further so that we can successfully shape the transformation of OGE over the next few years and decades. It is therefore important to us that working at OGE is safe, meaningful and progressive – for all current and future employees. This is what we also focus on in our sustainability strategy.

Our goals
As a responsible and innovative infrastructure and service provider in the field of gaseous energy, we support the UN's Sustainable Development Goals on the way to a low-carbon, safe and sustainably growing society.

Based on key sustainability aspects, we set goals that provide a meaningful assessment of progress in each area. To achieve these goals, we systematically identify measures and implement them in the short, medium and long term. In addition, we have set specific targets for the topics of "emissions" and "occupational safety", which were prioritised in the materiality assessment, and we use these as the benchmarks by which we are assessed.

2.2 Stakeholders

For us, responsible corporate management means understanding the expectations and needs of the stakeholder groups relevant to OGE and incorporating them into our business activities. Our key stakeholders include shareholders, management, employees, customers, authorities, suppliers, politicians, banks and investors, the public and network operators.

Our stakeholders' requirements and expectations are systematically identified and evaluated, and key aspects are taken up and appropriately implemented when we create and further develop our processes. In addition, we conduct stakeholder dialogues as needed to further detail essential aspects. The system for stakeholder analysis is laid down in Management System documents.

2.3 OGE as a gas TSO and service provider

Gas transmission and network operation
… are our core business. Open Grid Europe operates Germany's largest natural gas pipeline transmission system. Today, the network spans around 12,000 km and comprises more than 1,000 entry and exit points. OGE offers its customers natural gas transportation across Germany within the Trading Hub Europe (THE) market area, which comprises both L- and H-gas areas.

Our customers include both supra-regional and local gas companies and grid operators, national and international gas traders, industrial firms and power plants. Access to the network within the joint THE market area requires the conclusion of capacity contracts.

Each year OGE transports around 700 TWh of energy via an infrastructure that is tailored to our customers' requirements, is continuously developed and guarantees them optimum transport security.

Services
As the operator of Europe's leading gas transmission network, we have an in-depth understanding of our responsibilities and the challenges we face. We offer our experience and expertise through a broad spectrum of gas-related and technical services. These services include the construction and operation of pipelines and gas pressure regulating and metering (GPRM) stations, integrity and safety services, mobile equipment such as compressors, GPRM stations and flares, as well as personnel and equipment for hot tapping and plugging.

Our key gas services include network control, data management and laboratory services. In addition, we offer bespoke solutions in areas such as natural gas, hydrogen and carbon dioxide, which we develop for and implement together with our customers.

Our value chain
OGE's value chain encompasses the activities, resources and relationships involved in the provision of gas transmission and other services. This includes both upstream actors who supply products or services to OGE (e.g. suppliers) and downstream actors who use OGE's services (e.g. shippers).

3 OGE Management System

3.1 System components and underlying technical codes and standards

This Handbook provides integrated, systematic documentation for the areas of Quality, Occupational Health and Safety, Environmental Protection, Energy Management, Technical Safety Management and Information Security Management. The Management System is based on measures and requirements derived from normative and statutory provisions.

- Our Quality Management System is based on DIN EN ISO 9001.
- Our Occupational Safety Management System conforms to DIN EN ISO 45001.
- Our Environmental Management System complies with the requirements of DIN EN ISO 14001.
- Our Energy Management System complies with the requirements of DIN EN ISO 50001.
- Our Technical Safety Management System is based on Code of Practice G 1000 of the German Gas and Water Industry Association (DVGW).
- Our Information Security Management System is based on DIN EN ISO 27001 in conjunction with the IT security catalogue in accordance with section 11, para. 1a of the German Energy Industry Act (EnWG).

Some of OGE's organisational units are also accredited. This accreditation is based on DIN EN ISO/IEC 17025. In case of doubt, the regulations of the relevant accredited Management System apply.

The requirements of DIN EN 17649 – "Gas Infrastructure – Safety Management System (SMS) and Pipeline Integrity Management System (PIMS) – Functional Requirements", which was first published in 2023, are covered by the existing IMS. Particularly worthy of note here is compliance with the requirements of Code of Practice G 1000 in conjunction with DIN EN ISO 9001. DIN EN 17649 is therefore part of the IMS, although no additional validation or certification is being sought.

3.2 Scope of application and exclusions

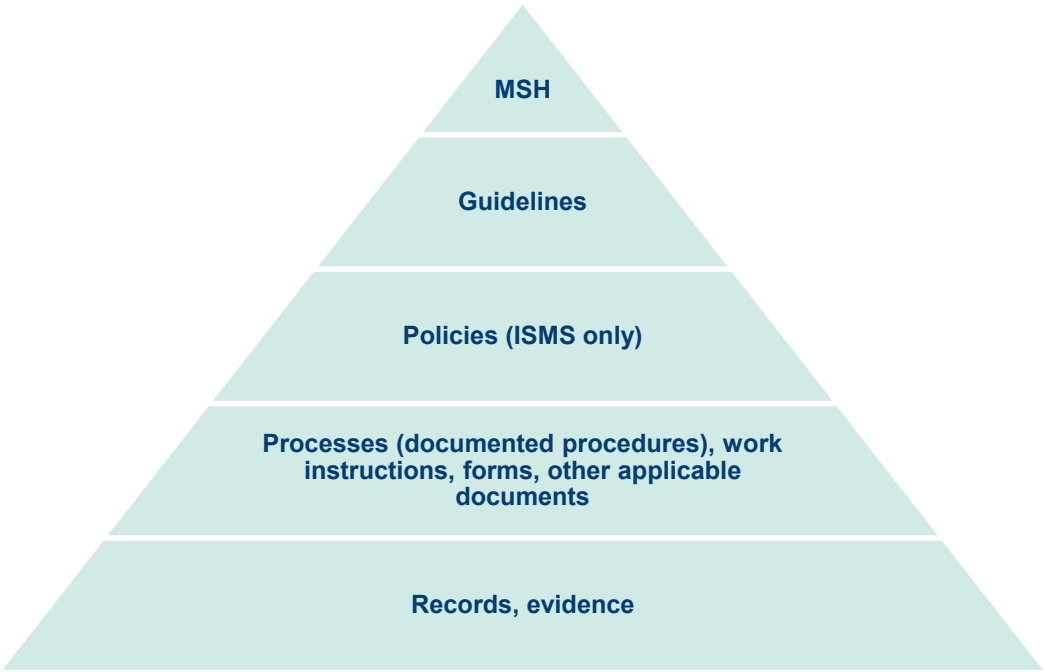
The Management System applies to OGE as an entire company
DIN EN ISO 9001 permits exclusions where, by virtue of the nature of the company, one or more requirements in this standard cannot be applied. Exclusions are possible, provided these relate to product realisation and do not negatively affect the provision of products to a suitable level of quality in accordance with this standard. This is not the case at OGE; hence no exclusions are made.

In accordance with DIN EN ISO 50001, the Energy Management System (EnMS) covers all office locations, compressor stations and field sites permanently staffed by OGE personnel, as well as metering and regulating (M&R) stations within the transmission network operated by OGE. The key target of covering at least 90% of the total energy consumed using this system has already been significantly exceeded with this stipulation. Compliance with this requirement is demonstrated as part of the energy review, which does not form part of this Handbook. The energy consumption of the vehicle fleet and individual small-scale consumers in the grid, such as remote-controlled valves, corrosion protection systems or pure measuring systems are not recorded by the EnMS and are therefore not part of the energy review.

The scope of application and hence the scope of certification of the Information Security Management System (ISMS) according to the IT security catalogue generally covers all centralised and decentralised processes, applications, systems, components and resources required for the secure operation of the gas transmission network. This includes gas transportation, along with all related activities such as the operation, control, maintenance and expansion of gas transmission networks as well as operation, control and maintenance of pipelines, facilities and natural gas storage facilities owned by third parties.

3.3 System/document structure

The Management System contains rules that are generally applicable for the provision of services. Following contract award, these may be supplemented by customer-specific rules. The core of the Management System documentation is the processes. The documentation structure has the following levels:



Management System Handbook (MSH)
The Management System Handbook (also referred to herein as the "Handbook") outlines the general principles for ensuring compliance with Management System requirements.

Guidelines
Guidelines set out conditions that are of basic importance for OGE.

Policies (ISMS only)
At the top of the information security documentation are several guidelines. These are supplemented by further binding requirements for implementing the ISMS in the form of IS policies.

Processes (documented procedures)
The processes outline all the main and auxiliary processes at OGE. These form the central and fundamental core of the Management System documentation.

Work instructions
The work instructions outline subprocesses that form part of a documented procedure but require, for example, more detailed description.

Forms
Forms are provided to specify activities and related evidence in a structured way. This is done, for example, by means of fields to be filled in, checked or ticked off. Checklists that are not yet filled in are also forms.

Other applicable documents
The term "other applicable documents" applies to internal and external documents containing information that is relevant to the Management System.

3.4 Compliance

Compliance with laws and internal rules is a natural part of the way all employees, managers and bodies at OGE think and act. OGE takes a risk-oriented and preventive approach to compliance. This covers key topics such as the Code of Conduct, prevention of corruption, fraud and money laundering, equal treatment in accordance with the German Energy Industry Act, due diligence obligations throughout the supply chain in accordance with the German Supply Chain Due Diligence Act (LkSG), antitrust law, insider law, sanctions and export control legislation, and information security and data protection, and is firmly anchored in our value system. The Code of Conduct forms the foundation of our compliance organisation. It contains a commitment to the protection of international human rights, defines the essential principles and rules for lawful and responsible conduct and creates a binding framework for dealing with each other and with business contacts, competitors, public officials and public institutions. This Code of Conduct is supplemented by the policy statement in accordance with the LkSG.

Cross-departmental matters are addressed in guidelines.

3.5 Process-oriented approach

Work procedures are defined as processes. A "procedure" refers to a logical sequence of activities. A "process" is considered to be any activity carried out in order to convert input into results. Particularly important here is clear explanation of interfaces within the organisational units as well as with other organisational units and external service providers. Processes and interfaces are outlined in documented procedures.

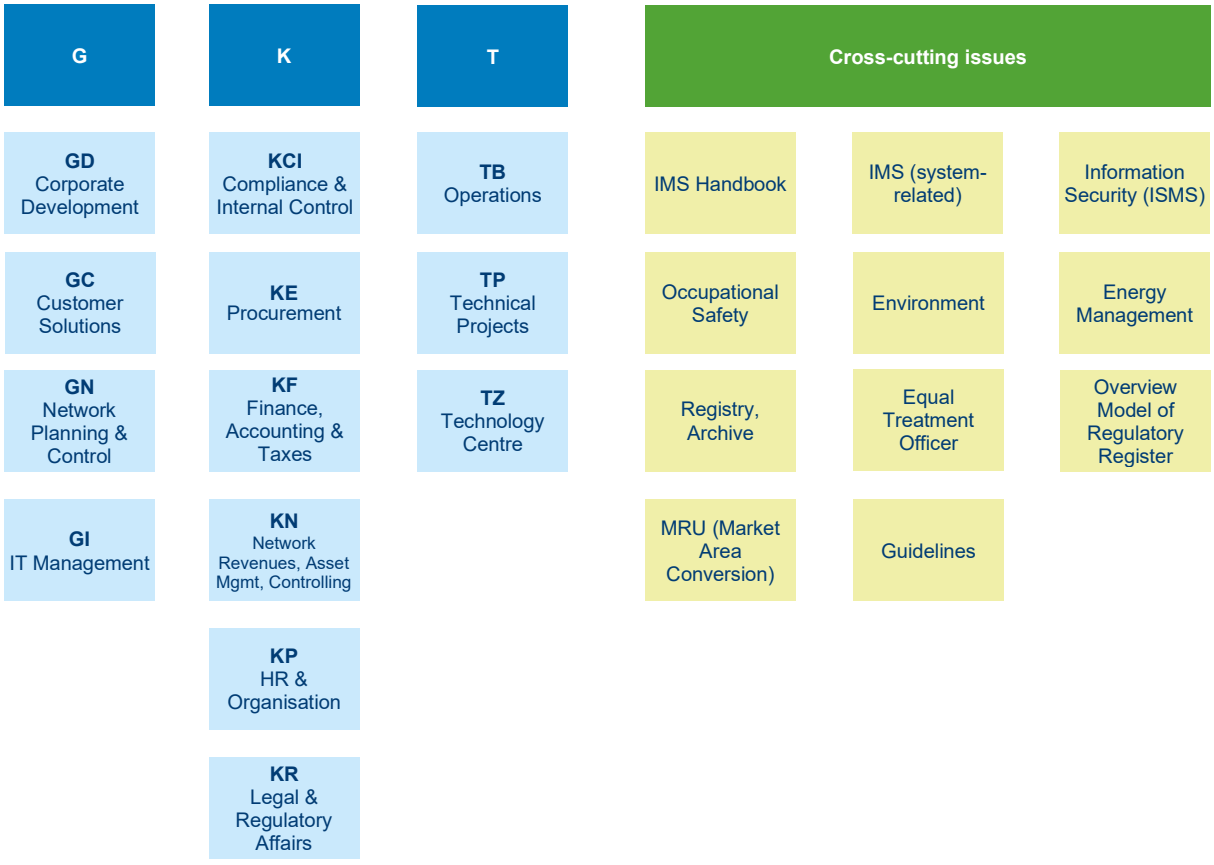
Process descriptions aim to provide structure and a transparent outline of a process for employees and to evaluate, manage, continually improve and orient it towards the customer with Management System requirements in mind. One organisational unit is designated as a process owner for implementation purposes. The process owner manages the process and is responsible for achieving the objectives and for continual improvement.

A key characteristic of the process description is the principle of "input – processing – output". Here, the definition of target agreements at the interfaces is particularly important. These relate to criteria such as customer satisfaction, processing times, occupational health and safety, environmental protection and costs. It is the task of every employee to critically question the processes and point out possible sources of error. Where necessary, corrective actions are identified to initiate a process of continual improvement (the procedure is outlined in a separate documented procedure).

The process description guarantees the completeness of the necessary individual steps, subprocesses and main processes, and ensures that the responsibilities are outlined, the process managed so that quality requirements and agreed targets are met, and process documentation is available as a basis for internal/external audits.

3.6 Process interactions

The OGE process landscape is presented in diagram form below.



In each instance, the processes themselves and the interface descriptions between the processes are outlined explicitly.

3.7 Responsibilities and authorities

The Management Board and the heads of the organisational units are responsible for achieving the targets agreed for the Management System and making sure that the guidelines and corporate goals are adhered to within their relevant areas of responsibility. All employees are obliged to take note of and apply the Management System.

Management is responsible for defining, implementing and complying with the company's standards. Measures and goals are derived from legal requirements, rules and regulations of the employers' liability insurance association, company guidelines and industry-wide standards (state of the art).

The following outlines the tasks of the Management Board as well as organisational units and persons playing important roles within the Management System. (The Occupational Safety organisational unit also includes the functions of the Senior Occupational Safety Specialist and the Fire Prevention Officer. Occupational health care is provided by company doctors from an external service.)

3.7.1 Responsibilities of the Management Board

The Management Board is responsible for the application, monitoring, evaluation, maintenance and continual improvement of the entire Management System. It determines the Management System Policy and puts the Management System Handbook into effect. Together with the heads of the organisational units and the appointed officers, the Management Board ensures that the Management System Policy and the importance of fulfilling statutory requirements and customer requirements are understood and implemented by all employees.

Specific roles in the areas of occupational health and safety and environmental protection must be assigned to designated officers and specialists. The organisational independence of the officers and specialists appointed in accordance with statutory requirements must be guaranteed in the performance of their duties. This also includes taking all necessary precautions to create a safe working environment and prevent workplace accidents, and in particular analysing the causes of accidents and near misses with correspondingly high potential as well as how they unfolded, filing the relevant reports and determining and reporting occupational health and safety figures.

3.7.2 Responsibilities of executives

The heads of the organisational units are responsible for making sure the results of their areas of responsibility meet quality standards and commercial targets, taking into account an optimal overall result for the company. They actively foster an awareness of quality, occupational health and safety, environmental matters and information security among their staff.

3.7.3 Responsibilities of the employees

By performing well and completing their tasks in accordance with the Management System, each individual employee contributes to the success of the company. Each person is responsible for their own safety and for looking out for the safety of their colleagues. For the employees, this means:

— compliance with statutory regulations, company guidelines and instructions for their own area of work;
— avoiding/minimising errors and deviations;
— flagging up errors or weaknesses as well as potential for optimisation and improvement.

3.7.4 Tasks of the Sustainability Manager

The Sustainability Manager is the first point of contact and coordinator for all sustainability activities at OGE and across the Group. This role manages the Sustainability Core Team, acts as the central interface for all sustainability matters from the various divisions and departments, and is responsible for developing and implementing the sustainability strategy as well as managing and shaping the transition to sustainability within the company. Its tasks also include managing the process for preparing the annual sustainability report. The members of the Sustainability Core Team should, as a whole, have knowledge of existing and planned sustainability-relevant technologies, measures, processes and systems. The composition is adjusted as required; no formal written appointment is provided for. Sustainability activities are managed and monitored by the Steering Group, which consists of representatives from the Steering Committee.

3.7.5 Tasks of the appointed officers

The appointed officers responsible for quality, occupational health and safety, energy management, information security and environmental protection act directly on behalf of the management and are responsible for:
— implementing and maintaining the Management System;
— assessing the effectiveness of the Management System through regular internal audits;
— identifying and developing proposals for improvements;
— providing advice and support for the management in all matters of quality, occupational health and safety, environmental protection, energy efficiency and technical safety management, as well as information security;
— reporting directly to the Management Board on an annual basis.

For the additional appointed officers within accredited areas, additional or alternative regulations (e.g. relating to content and the recipients of the annual reports) may apply in each case. These are then set out in writing in the processes and regulations of the accredited units.

3.7.6 Tasks of the Energy Team

The Energy Team develops measures to reduce energy consumption within the scope of the EnMS. All of its members should have a sound understanding of the technologies used and the energy-related processes and systems. Together with the Energy Manager, they recommend energy-reducing measures and offer tips and ideas for energy-saving. They are also involved in defining energy targets. The Energy Team should promote individual measures and motivate colleagues to get involved. The composition of the team may change over time; no formal written appointment is required.

3.7.7 Tasks of Corporate Security

Corporate Security is responsible for developing and implementing security concepts to protect the company's employees and ensure the continuity of business-critical processes and the infrastructures. It defines appropriate protection goals, security levels and standards in coordinated and approved documents from a risk perspective, which then have to be applied in accordance with local circumstances and the prevailing security situation. Subject areas include crisis management, protection concepts for properties, protection for events as well as the security of expats and travellers.

3.8 Management of resources

3.8.1 Human resources

To ensure that the company’s objectives are achieved, employees are selected for their ability, according to their training, skills and experience, to execute the tasks assigned to them responsibly and to a high level of quality.

Appropriate training and professional development measures are provided to ensure and continuously develop the professional qualifications of all employees and managers. These measures equip employees and managers with the skills they need to meet both current and future requirements.

Training requirements are assessed and budgeted regularly. The head of an organisational unit is responsible for the provision of the necessary resources in the individual areas and for ensuring the sufficient qualification of staff, taking into consideration the guidelines provided by the management. The head of unit will also take charge of keeping and maintaining records of educational and training measures, partly supported by IT systems.

3.8.2 Infrastructure, work environment and working conditions

At OGE, the framework collective agreement, various works agreements and guidelines provide the framework for our employees’ terms and conditions of employment. These apply regardless of characteristics such as gender, race or religion. In this context, close cooperation with the co-determination bodies is a matter of course. Pay is based on the respective position and its grading. Jobs are systematically graded on the basis of the "value" of all tasks and responsibilities that come with the job as determined by qualitative requirements, and the job is assigned to a pay group according to the applicable collective agreement or the non-pay-scale classification structure.

The aim is to design workplaces and working conditions in such a way that they meet the requirements of the relevant tasks whilst protecting the health and safety of employees. Occupational health and safety is a high priority at OGE. As part of OGE's annual health management programme, employees are offered a wide range of measures such as free cancer screening, nutritional counselling and fitness checks. All employees have access to the necessary infrastructure (offices, workshops and other work rooms and welfare facilities, IT equipment, canteen, company doctor, etc.).

3.9 Key aspects of process organisation

3.9.1 Data protection and confidentiality

At OGE, compliance with data protection regulations is an integral part of our daily work. Data protection is not only about protecting people's privacy; it is also a mark of the quality of our work and an important consideration for our customers. Compliance with statutory and operational data protection requirements builds trust among our employees, business partners and the public. Procedures are in place and responsibilities have been clearly defined for reporting and handling data protection breaches, as well as for responding to enquiries and requests from data subjects and enabling them to exercise their rights.

The importance of certain business transactions requires them to be treated with the utmost confidentiality, and there are various business-policy, economic and statutory requirements to be met in this regard. In order to ensure that all applicable principles are observed, there are binding definitions in place determining what confidential transactions are, how they are to be classified and marked according to different levels of confidentiality, and how they are to be handled. All employees who become aware of confidential information are under an obligation not to disclose such information and to use it only to the extent required for business purposes. As a general principle, the circle of persons to whom confidential information is disclosed must be kept as small as possible. This applies in particular to third parties if they have to be involved in confidential processes as part of their duties. In order to ensure the confidential treatment of the large amount of digitally held information which has increased substantially in recent years, OGE uses appropriate state-of-the-art IT measures.

3.9.2 Antitrust law

OGE is committed to open markets and free competition. This is ensured in particular by compliance with our internal Antitrust Law Guideline. Any violation can have serious legal and economic consequences – both for the company and for the individuals involved.

The most important pillars of antitrust law are the prohibition of coordinating business conduct and of mergers and acquisitions without the approval of the antitrust authorities as well as the prohibition of abusing a strong market position. These rules are intended to prevent adverse effects on and restrictions of competition.

Our antitrust rules prevent prohibited horizontal agreements (between competitors who operate at the same level in the market) and vertical agreements (between companies at different levels in the market) as well as unilateral conduct and statements relevant to antitrust law, including the exchange of confidential information with effects on competition. Another aspect avoided is the inadmissible exploitation of a dominant market position, which includes obstruction or unequal treatment of other companies and the granting of advantages without objective grounds.

All documents drawn up must be unobjectionable from an antitrust-law perspective and must not contain any ambiguous statements. Documents should always be drafted in such a way that they could be made public without harming the reputation of OGE. Board/committee meetings must exclusively serve the corporate purpose defined in the respective articles of association. If matters relevant to antitrust law come to be discussed at an event or meeting, the individuals attending must raise their concerns, request postponement of the matter and, in case of doubt, leave the

room/event. The course of events and the contents of such gatherings must be recorded in a transparent and comprehensible manner so that third parties are able to understand at any time what the subject matter and purpose of the meeting/event was.

OGE has defined the internal parties to become involved in the event of requests for information or visits by officials of the antitrust authorities as well as measures to ensure that the work of the officials is not impeded and that documents are not destroyed, etc. Data loss must be avoided at all costs, if necessary, through the creation of copies.

3.9.3 Anti-corruption and prevention of money laundering

In their dealings with business partners, competitors and government agencies, employees may only accept or grant invitations or gifts/donations/contributions etc. if even the mere impression of an intended or actual influence on decision-making processes through a quid pro quo can be ruled out. The solicitation of gifts/donations/contributions etc. is in any case inadmissible. OGE attaches great importance to ensuring that employees do not have any conflicts of interest or loyalty in the course of their official duties. All employees are obliged to inform their superiors immediately of any possible conflict between official and private interests.

OGE is committed to fully complying with all applicable anti-money laundering laws and regulations. Business may only be conducted if it can be ruled out that money laundering could occur as a result. It is essential to identify potential money laundering activity at an early stage. If money laundering is suspected and in cases of doubt (and employees are provided with a list of possible indicators), the matter must be raised in-house and be dealt with in an appropriate manner.

3.9.4 Tax compliance

The OGE Management Board and the head of the Tax department are fully committed to tax compliance and communicate this commitment to all employees inside and outside of the Tax department. The tax guidelines are an integral part of OGE's Tax Compliance Management System, which is part of the overall compliance organisation. Tax compliance is thus governed by the rules of the Internal Control System, the Risk Management System and the Compliance Management System. The importance of compliance – and hence tax compliance – is an integral part of OGE's value system.

OGE has a Group Tax Policy, which represents a commitment to comply with tax regulations in all business activities and decisions within the Group. This policy sets out the objectives and principles governing OGE's tax management. To supplement and clarify the topic of "benefits in kind and other advantages", there is a policy governing how these are dealt with in terms of tax.

Among other things, the Group Tax Policy is intended to ensure compliance with tax regulations and requirements ("tax compliance"). It defines the objective and principles of OGE's tax management and applies to all employees of OGE and all companies in which OGE directly or indirectly holds a majority interest and/or exercises a controlling influence.

The tax strategy is derived from OGE's overall risk strategy and includes the minimisation of tax risks and the fulfilment of all tax obligations. Inappropriate legal arrangements that result in an advantage not provided for by law are to be avoided, and transactions are to be structured in a

transparent manner. The Tax department provides professional tax information for the annual financial statements and planning activities and advises management and other business units on tax matters.

3.9.5 Sanctions and export controls

Based on the current Sanctions and Export Control Risk Analysis, OGE is not engaged in foreign trade involving listed goods or goods that could be used for critical purposes. Accordingly, OGE is not legally required to implement an internal export control system (“Internal Compliance Programme” (ICP)). Nor is it necessary to submit an application to the Federal Office for Economic Affairs and Export Control (BAFA) for an export or transfer licence for listed goods, or to appoint an export control officer.

Nevertheless, OGE's Management Board acknowledges its special responsibility for ensuring compliance with all export control and embargo regulations and, as part of a voluntary internal export control system, has implemented a policy designed to prevent breaches of sanctions law in a timely manner through clear rules and defined responsibilities, and to consistently pursue any cases that do arise. The policy is supplemented, amongst other things, by systematic checks against sanctions lists, training programmes and a ban on business relationships with countries subject to embargoes.

3.9.6 Physical security and business continuity management (BCM)

Ensuring the protection of our employees and supply infrastructure is particularly important and therefore at the core of our security measures. In recognition of its own social responsibility as a market leader and public-facing company, OGE will, where appropriate and feasible, not limit itself exclusively to the measures required for its own protection, but will cooperate and share information with security agencies as well as the security organisations of our partners.

OGE's Crisis Management System focuses on creating standardised processes and a special, binding organisational structure in order to be prepared for possible external and internal risks or crisis events.

OGE aims to ensure continuous, uninterrupted business operations and performance of its tasks. For this purpose, it is establishing an appropriate Emergency Management System, which is oriented towards the standards of the Federal Office for Information Security (BSI). In order to ensure a high level of efficiency in business continuity management (BCM) and fulfil its obligations to maintain the security of supply, the BCM focuses on OGE's critical business processes, which are identified as part of business impact analyses (BIAs).

The Emergency Management System comprises concepts, processes and business continuity plans (BCPs)/emergency plans for relevant assets and processes. The Emergency Preparedness Concept is aimed at identifying preventive measures to mitigate the risks associated with a potential emergency.

3.9.7 Planning and implementation of the core processes, taking into account opportunities and risks

The heads of the organisational units are directly responsible for planning the core processes. They define their targets for the services they have to provide, taking into consideration the Management System outlined in this Handbook and particularly the guidelines and policies, and ensure that the resources required to achieve these objectives are available. All the fundamental processes are specified by the designated process owner. The relevant requirements include process descriptions and criteria for execution and monitoring, as well as stipulations for necessary reviews. The type and scope of the records to be produced, including retention periods, are likewise fundamentally defined.

The management of opportunities and risks begins with the identification of corresponding influences and includes the identification and monitoring of influences and measures for minimising risks and utilising opportunities. Overall, the risk aspect has the greater influence.

Various methods have been developed and introduced for systematic recording and evaluation. Alongside the pure consideration of risk, these also offer opportunities, for example, for extending maintenance cycles or the service life of individual systems.

Suggestions from employees for increasing economic efficiency, promoting technical progress, facilitating work and improving cooperation, as well as for occupational health and safety, environmental protection and climate protection, are recorded, evaluated and made usable as a whole as part of the company's ideas management processes.

In addition, there is an internal Risk Management System which aims to identify and record risks that could jeopardise the company's existence as a going concern and, if necessary, initiate countermeasures as and when appropriate. The basis for risk management is the binding Group-wide Opportunities and Risks Guideline. Risk reporting is integrated into the Internal Control System and fulfils the legal requirements for control and transparency in the corporate sector (KonTraG). This ensures continuous identification and assessment of significant opportunities and risks.

3.9.8 Customer-oriented processes and communication

Our commitment to customer focus is reflected in the Group guidelines, our company objectives and the Statement by the Management Board. These emphasise the importance of meeting customer requirements to a high standard of quality and fostering trusting, mutually beneficial relationships with our customers.

Identifying and meeting customer requirements and communication with our customers comes within the remit of the head of the relevant organisational unit that provides the relevant service and/or is in direct contact with the customer. The head of unit will be supported by the central Service Management unit here, and will ensure that customer requirements are identified, their feasibility reviewed, and the corresponding implementation takes place in day-to-day business. Requirements that have not been stipulated by the customer but which are nevertheless necessary for correct service provision, as well as legal and regulatory requirements and, where applicable, specific health and safety requirements, are likewise identified, evaluated, coordinated with the customer and complied with.

Relevant customer reactions, particularly customer complaints, are recorded and analysed by the organisational units responsible. Corrective actions are implemented where required.
In addition to the consideration and observation of customer reactions, OGE actively ascertains the preferences of its customers. This takes place, for example, within the context of customer information events and by means of ongoing customer contact.

There is no regular external communication on the status and development of the Management System.

3.9.9 Purchasing/procurement

Procurement takes place based on economic principles. Aspects such as occupational health and safety, energy efficiency, environmental protection and climate change mitigation likewise play an important role here.

The requirements of the LkSG are consistently implemented. As part of the annual risk analysis – the core element of the LkSG – direct suppliers and OGE's own business area are assessed annually with regard to human rights and environmental risks, and measures to minimise risks are implemented where necessary. If breaches of human rights and environmental obligations are identified in the supply chain, remedial measures are initiated immediately. An annual report is submitted to the competent authority detailing activities relating to the LkSG.

OGE has appointed a Human Rights Officer in accordance with the LkSG, who acts as the official point of contact for all employees and external partners on all matters relating to the protection and promotion of human rights and the environment in Germany and within global supply chains.
Where applicable, suppliers are reviewed and qualified based on their relevance before any order is placed and evaluated after the service has been provided. The relevant findings are taken into account as a rule in subsequent procurement decisions.

The central Procurement unit monitors adherence to the supply agreements in relation to contractually compliant service and fulfilment of all requirements, and ensures that suppliers are provided with all the necessary information overall. Deviations are immediately objected to and documented, with measures implemented where necessary. Identifying the need and stipulating special requirements of a service to be provided are the responsibility of the relevant requesting department.

3.9.10 Control of monitoring and measuring resources

All measurements to be undertaken to ensure product conformity are planned promptly and take place on the basis of generally applicable provisions. Monitoring compliance takes place as part of the monitoring of inspection equipment.

To ensure reliable, valid results, the measuring tools used are calibrated and/or verified at specified intervals. In the case of deviations, the measuring tools are immediately adjusted or withdrawn from use until their flawless functioning can be re-established. The execution and the results of this monitoring are recorded and archived.

If the monitoring reveals actual functional errors, all measurements made since the last successful monitoring are identified and re-evaluated based on existing inspection records. If the deviations identified amount to systematic errors, then suitable measures are implemented.

3.9.11 Development

For us, development/innovation means providing services that go beyond our defined standard services. These are generally provided as part of projects for which there are special regulations.

In order to do justice to customer requirements too, requirements are defined, any ambiguities resolved and means, methods and processes established for managing and verifying the developments, taking into consideration applicable guidelines from the Management System.

The specialists responsible and/or the project managers must adapt development guidelines where necessary and write them out in detail. The external and internal requirements of the services are subsequently implemented as measurable and verifiable characteristics.

3.10 Effectiveness review and improvement

To monitor the effectiveness of the Management System and conformity with the requirements of the underlying rules and to assess progress towards its objectives, internal audits are planned by the appointed officers on behalf of the Management Board. Their execution and evaluation are carried out by trained internal auditors who report directly to the appointed officers, or by the appointed officers themselves. On the basis of these reports, proposals are developed, where applicable, for the relevant specialist areas and submitted to the Management Board for its regular review.

The Management Board decides on and, where relevant, orders the implementation of measures which are then arranged by the appointed officers and, if necessary, reviewed for their effectiveness as part of additional audits. The process of carrying out internal audits, reviews by the Management Board and the execution of corrective actions is described in separate documented procedures.

As part of the sustainability framework, the effectiveness of policies and actions is monitored, including by means of target tracking.

3.11 Documentation

3.11.1 Responsibilities and requirements

The responsibilities and requirements outlined here relate to all the Management System documentation and should be taken into consideration in the creation, amendment or supplementation of documents. They should ensure that:

— documents can be identified and are labelled in a standardised manner;
— documents are checked and authorised before being distributed and used;
— amended documents are only distributed and used once they have been approved;
— the use of invalid or outdated documents is prevented.

Amendments or supplements to the Management System Handbook and necessary coordination with the Management Board, as well as the issuing or authorisation thereof by the Board, are carried out by the appointed officers.

Responsibility for amending and supplementing existing processes, developing new processes, initiating checks for compliance with the Management System, and obtaining approval from the relevant process owner lies with the person responsible for the matter.

The creator of a document is responsible for the coordination and establishment of the group of recipients. Coordination takes place with the head of the relevant organisational unit that is stipulated as the process owner.

Newly created, changed and supplemented documents must be marked with their revision status and effective date. The creator of a document must decide whether invalid documents are to be kept or destroyed. Where invalid documents are kept, they must be clearly labelled as no longer valid.

3.11.2 Updates

The Management System Handbook and governing documents are revised and re-released as required. This kind of review may be prompted by such things as:

— corrective actions taken;
— changes to the codes and standards underlying this Management System;
— organisational, structural or procedural changes.

Systematic updating and distribution of the Management System documents should ensure that:

— all employees are familiar with the basics of the Management System;
— only current, valid versions are used.

If a need to amend or supplement the IMS Handbook is identified, this must be reported to the Quality Management Officer. The responsible person and the relevant appointed officer then consult on the identified need. The Quality Management Officer is responsible for ensuring that this consultation takes place. Where this coordination confirms the need for amendment or supplementation as highlighted, they will trigger the proper review of the IMS Handbook. If the coordinating parties decide that the IMS Handbook does not need to be changed, then the person who triggered the process must be informed accordingly.

The creation/amendment, review and release of governing documents is governed by a documented procedure.

3.11.3 Archiving and distribution

All valid, authorised Management System documents are made available digitally on the company’s intranet. All OGE employees can access these in read-only mode. In addition to this, since 2011 old, invalid versions of ARIS processes have also been digitally stored in a database system that is not directly available to all employees.

There are no controlled paper copies of the Management System documentation. Alongside the controlled digital copy on the intranet, uncontrolled information copies that are not updated can be issued to interested parties. These copies are labelled with their version number.

The Quality Management Officer is responsible for providing the digital version of the Management System documentation on the intranet, as well as for providing copies for information purposes. Information on the type of, and reason for, any change is provided as part of the updates.

4 Abbreviations and terms

In the areas of quality, occupational health and safety, and environmental management, many terms are used that have in some cases entered into everyday use, yet are often used with varying meanings here. The following overview should guarantee uniform application of the abbreviations and terms within the Management System.

Term	Abbreviation and term definition
Audit	A systematic and independent review with the aim of establishing whether the activities and the results associated with these correspond to the planned requirements and whether these requirements are effectively realised and suitable for the purposes of achieving the objectives.
Auditor	A person qualified to carry out audits.
Continual improvement	Process to further develop the Management System in order to achieve improvements in the organisation's overall business-oriented performance in fulfilment of the organisation's business policy.
IMS	Integrated Management System
OADs	Other applicable documents
Process	Application of tools and activities that relate to one another so inputs can be converted into results.
DP	Documented procedure/process
WI	Work instruction

5 Other applicable documents

Alongside this Handbook and governing documents, other generally valid documents such as laws and standards should also be considered applicable. All OGE employees have access to the digital document centre, where valid documents can be searched for, sorted and viewed according to various criteria.