Handbook on our Integrated Management System

OGE

Document Information

Revision	Edited by	Type of change	Status	Approved by / Date
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 / 24.6.2022

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1 Statement by the management

Enabling energy supply in Germany, today and in the energy mix of the future – that is our ambition. We have the infrastructure to transport natural gas today and green gases in the future. We are one of the leading transmission system operators in Europe and we have been serving our customers with the utmost reliability for decades. We are committed to the goals of the Paris Agreement and to Germany's climate protection goals. We accept the challenges of climate protection and continue to evolve into a leading infrastructure and service provider for sustainable gaseous energy.

In response to these challenges, we have designed a target vision for OGE on which we have based our corporate strategy "OGE2030+". We continue to develop our corporate culture and individual mindset in order to successfully shape the transformation.

Our sustainability strategy is based on our corporate strategy and addresses the dimensions of ecology, economy and social issues. We play a key role in driving the transformation to an energy supply based on renewable electricity and green gases. At the same time, we want to increase the sustainability of our current activities. Thanks to the comprehensive involvement of our stakeholders, we have identified the fields of action that are essential for us. We set ourselves ambitious goals in these fields – oriented towards the sustainability goals of the United Nations (UN) and international standards.

We believe that to achieve these goals, an essential prerequisite is sticking to and continually developing quality targets whilst always taking account of the requirements of occupational health and safety, environmental protection and energy efficiency. Here, our concept of quality includes a guarantee of reliable and safe gas transportation as well as the best possible fulfilment of customer preferences – at the same time complying with the applicable statutory provisions, technical rules and contractual agreements. Furthermore, quality for us also means doing business in a way that is energy-efficient, economical and cost-aware. Our interpretation of occupational health and safety and environmental protection includes an obligation to realise processes in which health and safety risks to our employees are minimised to the greatest extent possible and any harmful effects our business activities might have on the environment are kept to an absolute minimum. For us, energy efficiency means sparing, conscientious and economical use of energy, taking into consideration regulatory framework conditions.

Our management structure ensures that sustainability is firmly anchored at every level of the hierarchy. From an interdisciplinary ESG team with employees from various divisions to our ESG Manager as the central contact person to the Board of Management 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 Board of Management commits itself and its employees to conducting all activities in accordance with the stipulations of the Management System outlined in this Handbook.

Dr Jörg Bergmann
Operations Division
Chairman of the Board of Management

Dr Thomas Hüwener
Technology Division

Dr Frank Reiners
Commercial and Regulation 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 (and related services). We are Germany's leader in the design, construction and operation of gas infrastructure. This is why we believe we should continue to play 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 in 2050
We stand for climate protection and thus the goals of the agreement adopted at the Paris climate conference (COP21) at the end of 2015, as well as for Germany’s climate protection goals. This commitment is fundamental to who we are and challenges us. Natural gas will temporarily become more important as we phase out nuclear power and coal. But the climate protection targets also mean that by 2050, Germany will no longer be able to use natural gas. We must therefore provide an answer to the key question for society, our industry, our employees and owners: "What role can and must the gas infrastructure play in the future for a positive contribution to a climate-neutral energy system?" The most efficient way to achieve the climate protection goals is with renewable electricity and green gases (such as hydrogen) – always using the existing gas infrastructure.

Our purpose – aspiration and mission:
We enable energy supply. Today and in the energy mix of the future.
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. The "energy mix of the future" will depend on achieving the climate protection targets in a sustainable, secure and affordable manner.

We are developing into an infrastructure provider for hydrogen too
Given the new challenges, we came up with a new target vision for OGE and, building on this, we formulated our corporate strategy "OGE 2030+" in 2018. So the direction is clear: We see climate protection as an opportunity and continue to develop into a leading infrastructure and service provider for gaseous energy. This includes developing and operating hydrogen infrastructure (using the existing pipeline system where possible) and offering related services. To implement our strategy, we are developing important projects relating to sector coupling and hydrogen – often in collaboration with partners. Internally, we are focusing part of our efforts on ensuring the hydrogen compatibility of our network. The wide range of other industry and association activities we are involved in also shows: We do what we say – and we will achieve our goals.

We stand for constructive dialogue with politics and authorities
We openly address urgent political decisions and legal changes if we believe they are necessary for the sustainable and efficient achievement of climate protection goals and for our role as an infrastructure provider. We assume social responsibility by contributing our expertise to the political debate so that the regulatory framework can be adapted to the new era and geared towards climate protection. We take on this task not only in Germany in direct consultations with ministries and politicians, but also in Europe.

We are present locally – focused, constructive, connecting and engaging
We are present locally to work with all stakeholders to meet the current and future challenges of energy supply, every day. We are present locally with our employees, actively engaging in dialogue with our customers, with other network operators (electricity and gas), with associations and politicians. As a network operator, we offer all market participants non-discriminatory access to our gas infrastructure for energy transmission. We do not sell products from another level of the value chain. With our connecting infrastructure, we can help different stakeholders along the value chain to come together and achieve common goals. This is also the standard we have for ourselves when it comes to finding answers to the important questions of the future energy system.

We stand for expertise with a team dedicated to the cause
We have outstanding employees with a wealth of gas and gas infrastructure expertise. They are passionate about the cause and proud of the reputation we rightly enjoy in Germany and abroad. We will continue to develop this expertise over the coming years, especially in the areas of sector coupling and green gases. Ultimately, it is committed, competent and passionate people who will master the challenges of the energy transition.

We manage our company responsibly
High standards in all areas are a matter of course for us. This includes acting in a socially responsible manner and complying with all laws and regulations relevant to us. Our governance structures and our compliance system therefore ensure compliance with legal regulations and support all employees in behaving responsibly.

People are at the centre of everything we do
Our commitment to a secure, affordable and long-term climate-neutral energy supply is the foundation of our modern society. We operate like a medium-sized company, with a close-knit management, where people work with people, where we know and respect each other, and where we stick together when it counts. We are convinced that in the long term, people will be the decisive factor for our success. With this mindset, we will continue to be an attractive employer.

2.1 Our sustainability strategy and reporting

Our key areas of action to increase sustainability at OGE:

We are transforming our core business
We want to make the energy supply sustainable and secure for the long term. The biggest opportunities for positive social impact lie in our contribution to achieving the climate targets and in supporting the energy transition through green gases and thus ensuring the competitiveness of Germany as an industrial location. This is something shareholders, management, our employees and stakeholders all agree on. We are therefore working hard not only to reduce our greenhouse

gas emissions, but also to make better 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 these forward in our role as an infrastructure operator so that hydrogen is available to customers in Germany and Europe. The ramp-up of the hydrogen economy in the short term requires an adequate legal and regulatory framework, for which we act as advocate vis-à-vis politicians and other stakeholders. Furthermore, to achieve climate targets we are developing solutions for industrial firms in Germany that have to capture and recycle 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 through large parts of Germany and facilitate the transit of gas to our neighbouring countries. A large portion of the resulting greenhouse gas emissions arises from the driving of compressor units to ensure the flow of gas. Gas transport also results in methane emissions if, for example, unburned natural gas is released into the atmosphere. We operate a large pipeline network and plan and implement major infrastructure projects, so it is essential that we minimise the impact on the environment and avoid environmental incidents. We do that by reducing emissions and negative 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 working on our premises. 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 commercial activity and offer them 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.

What goals are we setting in these areas of action and how do we aim to achieve them?
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. Derived from the materiality analysis carried out and the assessment of our stakeholders, we have identified four primary and four secondary sustainability goals that we particularly want to promote through our activities.

Primary goals

We apply the principles of “safety first” and “no harm to human health”. According to these principles, we have made occupational health and safety an integral part of our business activities.

We are committed to a secure, efficient and sustainable energy supply. We work to ensure security of supply and are increasingly transporting green gases in our network.

As an infrastructure operator, we have a leading role in the further development of the energy system. With our reliable, sustainable and resilient infrastructure, we support the economy and society.

We are transforming our core business into a climate-neutral energy supply. We reduce environmental impacts – as OGE and together with our partners.

Secondary goals

We are committed to the protection of human rights – both internally and along our value chain. We support and promote equal opportunities and diversity.

We are convinced that for us, the most important success factor is human beings. Working at OGE is safe, meaningful and forward-looking.

We are the guarantor of security of supply for cities and municipalities as well as the local economy. Fulfilling this mandate and the climate-friendly further development of the network remain our top priority.

In the construction and operation of our grids and plants, we place great emphasis on sustainable restoration and careful treatment of flora and fauna.

To achieve these goals, we systematically identify measures and implement them in the short, medium or long term. In addition, we have set targets for emissions reduction and occupational health and safety, which are the priorities defined by the materiality analysis and which we aim to measure ourselves against in future.

2.2 Stakeholders

For us, responsible corporate governance 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 press 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. OGE operates the biggest pipeline transmission system for natural gas in Germany. This transmission system is about 12,000 km in length and has 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 includes L- and H-gas areas.

Our customers are both supra-regional and local gas companies and grid operators, national and international gas traders, industrial firms and power plants. To gain access to the network in the joint THE market area, they have to sign capacity contracts.

The German gas TSOs operate a joint platform for entry and exit capacities as provided for in section 12(1) of the Gas Network Access Ordinance dated 3 September 2010. OGE's firm entry and exit capacities at border-crossing points have been auctioned since 1 August 2011, while entry and exit capacities at storage connection points have been auctioned since 2018. This is done in a transparent and non-discriminatory process via the PRISMA European Capacity Platform. Entry capacities for biogas and production connection points, as well as the exit capacities for grid connection points in the First Come First Serve (FCFS) procedure are also available via PRISMA.

Each year OGE transports around 700 TWh of energy via an infrastructure that is tailored to the requirements of our customers to guarantee them optimum transportation security.

Services

As the operator of Europe's leading gas transmission network, we know our tasks and existing challenges very well. We offer our experience and expertise through a broad spectrum of gas business 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 facilities 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.

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 & Safety, Environmental Protection, Energy Management and Technical Safety 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 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 Practise 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 (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.

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, either 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.

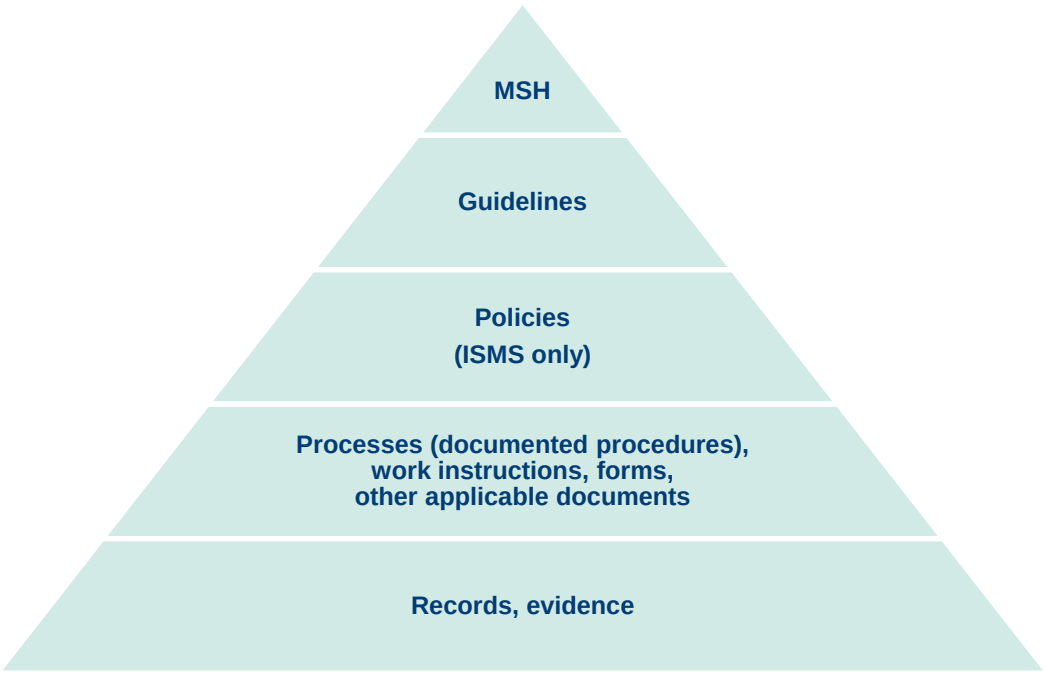
In accordance with DIN EN ISO 50001, the Energy Management System (EnMS) covers all office locations, compressor stations and field sites permanently staffed by OGE personnel, as well as M&R stations which are part of the pipeline grid. The key target of covering at least 90% of the total energy consumed using this system has already been significantly exceeded with this stipulation. Evidence of this is supplied by the energy efficiency assessment which does not form part of this Handbook. The energy consumption of the fleet of vehicles 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 efficiency assessment.

The scope of application and hence the scope of certification of the information security management system (ISMS) according to the security catalogue generally includes 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 tasks such as 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 to 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 document 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)
The most important part of the IS documentation is several sets of guidelines. On top of this, there are binding instructions for the implementation of the ISMS. These are known as the 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 more detail, for example.

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 and regulations is a natural part of the way all employees, managers and bodies at OGE think and act. OGE relies on a risk-oriented and preventive understanding of 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, antitrust law, insider law, information security and data protection, and is firmly anchored in our value system. The Code of Conduct is 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. Interdepartmental matters are covered by guidelines.

3.5 Process-oriented approach

Work procedures are defined as processes. A “procedure” refers to a logical sequence of activities. Any activity that is carried out in order to convert input into results is considered a process. Particularly important here is clear definition 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.

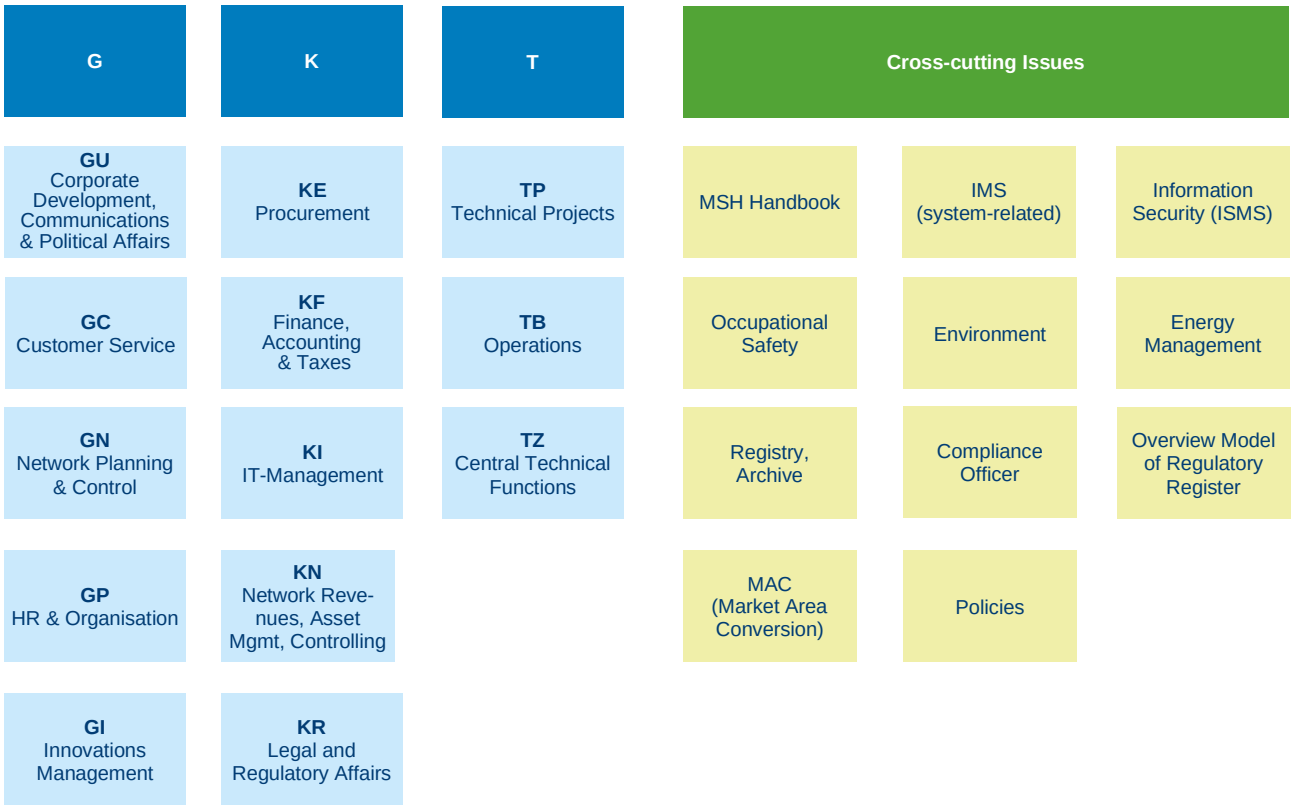
A key characteristic of the process description is the principle of “input – processing – output”. Here, the definition of target agreements at the interfaces is particularly important. These relate to criteria such as customer satisfaction, processing times, occupational health & safety, environmental protection and costs. It is the task of every employee to critically question the processes and point out possible sources of error. From this, correctional measures can be derived

so that a process of continual improvement is triggered (the approach 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 and 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 correlations

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 Responsibility and authorisations

The management and the heads of the organisational units are responsible for achieving the targets agreed for the management system and making sure that the guidelines, policies 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.

The management is responsible for defining, implementing and complying with the company 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 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 chief occupational safety officer and the fire prevention officer. Occupational health care is provided by company doctors from an external service).

3.7.1 Responsibilities of the management

The board of management is responsible for the application, monitoring, evaluation, maintenance and continuous improvement of the entire management system. It determines the management system policy and enforces compliance with the Management System Handbook. Together with the leads of the organisational units and the appointed officers, the 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 & safety and environmental protection must be filled through the appointment of officers and specialists. The organisation must demonstrate that the officers and specialists appointed in accordance with statutory requirements act independently in performing their duties. This also includes taking all necessary precautions to create a safe working environment and prevent occupational accidents, and in particular analysing the causes of accidents and near-miss events as well as how they unfolded, filing the relevant reports and determining and reporting occupational health & safety figures.

3.7.2 Responsibilities of executives

The heads of the organisational units are responsible for making sure that the results for their area 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 & safety and environmental matters 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 employee is responsible for their own safety and for ensuring 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 ESG Manager

The ESG Manager is the first contact person and coordinator of all ESG activities of the OGE. He/she manages the ESG team and acts as the central interface for all ESG matters addressed by the different departments. Furthermore, he/she is responsible for the development and implementation of the ESG strategy as well as steering and shaping ESG change within the company. The ESG Manager reports to the Head of Corporate Development, Communications and Policy, which is part of the CEO's area of board responsibility. The ESG Manager's responsibilities also include preparing the annual sustainability reports on ESG activities. In addition, the ESG Manager works closely with the compliance team to ensure that the company guidelines take account of sustainability.

3.7.5 Tasks of the ESG team

The ESG team identifies and develops measures to improve sustainability and the ESG dimensions at OGE. The team should have knowledge of existing and planned sustainability-relevant technologies, measures, processes and systems. Together with the ESG Manager, they recommend sustainability-promoting measures to management and employees. They also contribute to the setting of ESG targets and KPIs and make proposals to management. The ESG team should promote sustainability measures and motivate colleagues to participate. The composition of the team may change. There is no formal, written appointment or nomination process.

3.7.6 Tasks of the appointed officers

The appointed officers responsible for quality, occupational health & safety, energy management, information security and environmental protection act directly on behalf of the management and have the following tasks:

— introduction and maintenance of the management system;
— assessment of 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, work, health, safety and environmental protection, energy efficiency and technological safety management;
— annual reporting directly to the Board of Management.

For 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.

3.7.7 Tasks of the energy team

The energy team develops measures for the reduction of energy consumption within the scope of the EnMS. All of its members should have knowledge of the technologies used and the energy-related processes and systems. Together with the energy managers, they recommend energy-reducing measures and offer tips and ideas for energy saving. They are also involved in defining energy targets. The energy team has to publicise individual measures and motivate colleagues to get on board with them. The composition of the team may change. There is no formal, written appointment.

3.7.8 Tasks of Corporate Security

Corporate Security is responsible for the development and implementation of security concepts to protect the company's employees and maintain 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 as per the local circumstances and the current 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 fulfilment of the company’s objectives, 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.

Employees’ and managers’ technical qualifications are guaranteed and further advanced through appropriate vocational education and further in-house training. These measures also ensure that employees and managers are not only prepared for the present but also for future tasks.

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 using appropriate IT systems.

3.8.2 Infrastructure, work environment and working conditions

At OGE, the collective agreement as well as works agreements and guidelines provide the framework for the employment relationships, and there is no room for discrimination on grounds of criteria 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 of the employees. Occupational 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 and social rooms, IT equipment, canteen, company doctor, etc.).

3.9 Essential aspects of the operations structuring process

3.9.1 Data protection and confidentiality

For us at OGE, compliance with data protection regulations is a natural part of our daily work. Data protection does not only mean the protection of people's privacy, but it also represents a quality feature of our work, e.g. for our customers. Compliance with statutory and operational data protection requirements creates trust on the part of our employees, our business partners and the public. Procedures are in place and responsibilities assigned for reporting and processing data protection violations and for making enquiries or asserting the rights of those affected.

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 use it only to the extent required for official business purposes. As a matter of 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 technology.

3.9.2 Cartel law

OGE is committed to open markets and free competition. This is ensured in particular by compliance with the directive on antitrust law. Any violation can have serious legal and economic consequences – both for the company and for the acting persons.

The most important pillars of antitrust law are the ban on coordination and mergers without the approval of the antitrust authorities as well as the prohibition on abuse of a dominant market position, all of which are intended to prevent adverse effects on and restrictions of competition.

The directive on antitrust law helps to prevent banned 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. Committee meetings must exclusively serve the corporate purpose defined in the respective articles of association. If matters relevant to cartel 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 cartel 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 gifts, donations or contributions or the like 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 or contributions or the like 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 Board of Management 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. The Group Tax Policy defines the objectives and principles of OGE's tax management. In addition, there is a guideline on "Benefits in kind and other benefits", which regulates their tax treatment.

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 Physical security and business continuity management (BCM)

Ensuring the protection of our employees and supply infrastructure is of particular importance 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 constantly strives for business continuity and uninterrupted fulfilment of its tasks. For this purpose, it has established 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 Business Continuity Management (BCM) efficiency and ability to fulfil its supply mandate, 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 (BCP)/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.

3.9.6 Planning and implementation of core processes taking into account opportunities and risks

The heads of the organisational units take direct charge of planning core processes. They define their targets for the services they have to provide, taking into consideration the management system outlined here and particularly the guidelines and policies, and ensure the necessary resources are provided for their fulfilment. All the fundamental processes are specified by the designated process owner. The stipulations 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 influential factors and includes the identification and monitoring of influences and measures for minimising risks and utilising opportunities. The risk aspect thus has the greatest influence here overall.

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, improving cooperation, as well as for occupational 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 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 the continuous identification and assessment of significant opportunities and risks.

3.9.7 Customer-oriented processes and communication

The customer orientation of our company is explicitly put into practice by means of the corporate guidelines, our company goals and the declaration of the management. There is constant reference to the specific importance of meeting customer requirements to a high level of quality and cooperation with our customers on a trust basis to mutual benefit.

Identifying and meeting customer preferences 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 which have not been stipulated by the customer but which are nevertheless necessary for correct service provision as well as special statutory safety and health requirements that are applicable 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. Correctional measures 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.

3.9.8 Procurement

Procurement takes place based on economic principles. Aspects such as occupational health and safety, energy efficiency and the environment likewise play an important role here. Where possible, suppliers are examined and qualified based on their relevance before any order is placed and evaluated after the service has been provided. Corresponding results are taken into account as a basis for subsequent decisions on awarding supply contracts.

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 highlighted 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 essential user.

3.9.9 Management of monitoring and measuring tools

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 review tools.

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 review notes. If the deviations identified amount to systematic errors, then suitable measures are implemented.

3.9.10 Development

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

In order to do justice to customer preferences 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 appraisable properties.

3.10 Efficacy testing and improvement

For monitoring the efficacy of the management system and conformity with the requirements of the rules that underlie it, as well as for measuring the achievement of targets, internal audits are planned by the appointed officers in charge of quality, occupational health & safety and environmental protection on behalf of the management. 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 for the relevant specialist areas and forwarded to the management as part of a regular review process.

The management decides on and, where relevant, orders the implementation of measures which are then arranged by the appointed officers and, if necessary, reviewed for their efficacy as part of additional audits.
The process of carrying out internal audits, reviews by the management and the execution of correctional measures is outlined in each separate documented procedure.

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 authorised
- the use of invalid or outdated documents is prevented

Amendments or supplements to the Management System Handbook and necessary coordination with the management, as well as the issuing or authorisation thereof by the management are the responsibility of the officer in charge of the quality management system.

Amendments and supplements to existing and the creation of new processes, as well as the initiation of checks on system conformity and the authorisation by the relevant process owner are down to the person dealing with 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 include indications of when they were last revised and their period of validity. The creator of a document must decide whether invalid documents must 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 regulatory documents are revised and re-released as required. Such a review may be prompted by such things as:

- correctional measures implemented
- changes to the set of rules underlying this management system
- organisational, structural or procedural changes

Systematic updating and distribution of the management system documents should ensure that:

- the basics of the management system are familiar to all employees
- only current, valid versions are used

If a need for amendment or supplementation of the Management System Handbook is identified, the quality appointed officer should be notified. Subsequently, coordination takes place between the person dealing with the relevant matter and the appropriate appointed officer concerning the need highlighted. The quality appointed officer is responsible for ensuring the relevant coordination takes place. Where this coordination confirms the need for amendment or supplementation as highlighted, they will trigger the proper review of the Management System Handbook. If the coordinating parties decide that the Management System Handbook doesn’t need to be changed, then the person who triggered the process must be notified briefly.

Changes to this Handbook are to be marked with a vertical black line to the left of the paragraphs changed as part of the current review; editorial changes are not marked.

The creation/amendment, review and release of regulatory 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 internet. 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 checked paper copies of the management system documentation. Alongside the checked digital copy on the internet, information copies that are not subject to amendment can be issued to interested parties. These copies are labelled with their version number.

The appointed quality officer is responsible for providing the digital version of the management system documentation on the website, 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 & 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.
Continuous 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.
DP	Documented Procedure/Process
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.
WI	Work Instruction

5 Other applicable documents

Alongside this Handbook and regulatory documentation, 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 applicable, valid documents can be searched for, sorted and viewed according to various criteria.