

Rules of procedure

for dealing with indications of human rights and environmental risks or violations

Berlin, November 2025
Helios Kliniken Group

Table of Contents

Preamble	2
1. What can be reported?	3
2. How can I report?	3
3. Who processes the reports?	3
4. What should I consider when submitting a report?	4
5. What basic principles apply to the procedure?	4
6. How does the complaints procedure work?	5
7. What happens if a violation is identified?	7
8. Documentation and reporting.....	7

Preamble

Respect for human rights is an integral part of the Helios Kliniken Group's corporate culture. As one of the largest healthcare companies in Germany, it is our goal to respect and uphold human rights and to bring our corporate actions in line with recognized principles and voluntary commitments. Respect for human rights is not only a cornerstone for us and our company but is also appropriately addressed and demanded by us in the supply chain.

The central complaints procedure was introduced within Helios Health GmbH to implement the legal requirements of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – "LkSG"). This serves to provide all those potentially affected by breaches of duty by the Helios Kliniken Group in its own operations or in the supply chain with an opportunity to submit indications of human rights or environmental risks or violations. In these rules of procedure, the Helios Kliniken Group specifies how reports are processed within the scope of application of the German Supply Chain Due Diligence Act.

The complaints procedure is one of the core elements of the due diligence obligations under the Supply Chain Due Diligence Act. The findings on human rights and environmental risks and violations obtained through the risk analysis were taken into account when designing the complaints procedure.

The effectiveness of the complaints procedure is regularly reviewed and adjusted if necessary.

1. What can be reported?

Indications of human rights or environmental risks or violations in Helios Kliniken Group's own operations and in its supply chain can be reported to within the meaning of Section 2 (2) and (3) LkSG. This includes, in particular, indications of possible or actual violations of

- the prohibition of unequal treatment in employment on the basis of national and ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion or belief
- the prohibition of disregarding the freedom of association,
- Occupational health and safety obligations,
- the prohibition of causing harmful soil change, water pollution, air pollution, harmful noise emissions or excessive water consumption,
- the prohibition of hiring or using private or public security forces,
- the prohibition of non-environmentally sound handling, collection, storage and disposal of waste.

2. How can I report?

Helios Kliniken Group enables all potentially involved parties to report human rights or environmental risks or violations - anonymously or by providing their own identity. The following internal reporting channels are available for this purpose:

- E-mail: speakup@helios-health.com
- Navex EthicsPoint: [EthicsPoint - Helios Germany](#)
- Ombudsperson: by email to ombudsperson.helios@bakertilly.de or by telephone on + 49 89 55 06 62 34

Only if reports are submitted via one of these reporting channels can it be ensured that the following principles and processes are adhered to within the Helios Kliniken Group.

3. Who processes the reports?

The internal reporting office of Helios Health GmbH is responsible for operating the reporting channels and receiving and processing reports. This has been set up as the central reporting office for all companies of Helios Kliniken Group.

4. What should I consider when submitting a report?

Helios Kliniken Group encourages all potentially involved parties to submit reports. By reporting indications of violations, damage can be averted at an early stage.

When submitting reports, as much information as possible and helpful should be provided. The more detailed the information provided, the better it can be investigated and followed up. The following information is particularly helpful in this context:

- What happened?
- Who was involved?
- When did it happen?
- Where did it happen?
- Is the violation still ongoing or has it already been completed without recurrence?
- In which company or division did the violation occur?

5. What basic principles apply to the procedure?

5.1 Confidentiality

The identity of the whistleblower and other people (e.g. who are the subject of the report or named in it) is protected throughout the entire complaints procedure. In principle, these identities may only be disclosed within the internal reporting office, i.e. to the resources responsible for receiving and processing the report.

5.2 Objectivity, independence and impartiality

The receipt, processing and investigation of reports within the Helios Kliniken Group are carried out objectively and free of personal concerns, interests or views of the employees of the internal reporting office. They act neutrally, independently and impartially, both with regard to the person(s) making the report and the person(s) affected by or named in the report.

As long as an internal investigation has not been completed, no premature conclusions may be drawn regarding the existence of misconduct.

5.3 Professionalism, legality and consistency

Internal investigations within the Helios Kliniken Group must be conducted professionally, lawfully and uniformly throughout the Group. All internal investigation tasks are carried out in accordance with the applicable law and the Group-wide principles described in these rules of procedure. This serves to ensure the uniformity of measures and decisions within the entire Helios Kliniken Group in cases of a similar nature and similar circumstances. This also includes swift processing so that the Helios Kliniken Group can immediately remedy possible ongoing misconduct and

respond appropriately to identified violations.

All those involved in this process are treated with respect and free from discrimination or prejudice.

5.4 Prohibition of discrimination against whistleblowers

Retaliation, reprisals or other forms of discrimination, as well as the threat or attempt thereof against a whistleblower in connection with the submission of a report may not be undertaken or practiced. A breach of the prohibition of discrimination in connection with the submission of a report is considered a compliance breach and will be investigated and sanctioned accordingly.

The term "retaliation" is to be understood broadly; it includes any discriminatory act or omission that the whistleblower suffers in their professional context as a result of submitting a report.

Whistleblowers who deliberately and knowingly reported false or misleading information at the time of the report do not enjoy this protection against disadvantage. An intentionally false report is considered a compliance violation and will be investigated and sanctioned accordingly.

6. How does the complaints procedure work?

6.1 Receipt and plausibility check

If an indication of human rights or environmental risks or violations is reported via one of the reporting channels mentioned under 2, the internal reporting office of Helios Health GmbH receives it and confirms receipt of the report to the whistleblower.

The internal reporting office then checks whether the information received contains indications of human rights or environmental risks or violations and whether the information described is plausible.

6.2 Initial assessment

If the report is plausible, the internal reporting office carries out an initial assessment and categorizes the allegations described in it. In doing so, the internal reporting office ensures that there is sufficient evidence to commission the investigation. If necessary, the whistleblower or other people (on an abstract basis only) are requested to provide further information. The identity of the whistleblower will not be disclosed outside the internal reporting office.

6.3 Preparation of the investigation

If the report provides sufficient reason to investigate the facts, the objective of the investigation - the facts to be clarified - and the investigation team are determined. The investigation is then commissioned by the Head of Corporate Governance of Helios Health GmbH.

6.4 Clarification of the facts

The internal reporting office investigates the facts based on the report and the defined investigation measures. For the purpose of clarifying the respective allegation, for example, people are interviewed or all available data is analyzed, evaluated and assessed.

The internal reporting office ensures that all measures serve the purpose of the investigation are suitable and necessary for this purpose and are in accordance with the applicable law.

All information and evidence obtained during the investigation will be kept safe and secure and protected from access by uninvolved third parties.

During and after completion of the investigation, the internal reporting office carries out a legal, factual and strategic assessment of the investigation results in order to clarify whether human rights or environmental risks or violations can be identified and which further measures (e.g. to prevent legal violations in the short or medium term in the event of a corresponding risk situation) are to be taken.

6.5 Communication

During the investigation, the internal reporting office informs the whistleblower about measures taken or planned and the reasons for them, provided this does not conflict with the purpose of the investigation. In addition, the whistleblower must be informed of the outcome of the investigation once it has been completed.

6.6 Conclusion of the investigation

The relevant facts and findings collected during the investigation and the legal assessment of these must be documented in an investigation report. If human rights or environmental risks or violations are identified, possible remedial measures and sanctions must also be listed and justified.

7. What happens if a violation is identified?

If the internal investigation has identified human rights or environmental risks or violations within the own operations or in the supply chain, remedial measures and sanctions may be necessary, for example

- adaptation of internal processes,
- creation or amendment of guidelines, Group regulations, work instructions or other sets of rules,
- providing individual, department-specific or general compliance training and regularly repeating this training,
- limiting the power of representation/authorization and access rights of individual persons,
- verbal or written warning, formal reprimand, suspension, dismissal or transfer of the person who is accused of the violation or who is otherwise reproachably involved in the violation,
- judicial or extrajudicial assertion of claims against the person who is accused of the breach or who is otherwise reproachably involved in the breach.

The remedial measures and sanctions are to be taken and implemented in a transparent and appropriate manner, taking into account all known circumstances of the individual case. The severity of the violation and the degree of personal responsibility as well as all exculpatory and exonerating circumstances are taken into account. The internal reporting office checks that the remedial measures and sanctions are implemented promptly.

8. Documentation and reporting

As part of the company's internal documentation obligation and the annual reporting obligation in accordance with the provisions of the LkSG, reports received and the implementation and effectiveness of other due diligence obligations are continuously documented and publicly reported.
