

Voluntary Report in accordance with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG)

Reporting period from January 1, 2025, to December 31, 2025

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A. Strategy & Integration

A1. Monitoring risk management and responsibility of management

Which responsibilities for monitoring risk management were defined for the reporting period?

The Supply Chain Due Diligence Officer, Christina Merz, conducted a self-assessment of the LkSG due diligence processes, including risk management, in consultation with the respective process owners.

In addition, the global implementation of the due diligence processes was monitored in the form of an internal audit. The local implementation of the due diligence processes by the companies is also monitored through internal audits. To this end, the audit criteria for internal audits were expanded in fiscal year 2025 in coordination with the Supply Chain Due Diligence Officer (SCDDO).

A. Strategy & Integration

A1. Monitoring risk management and responsibility of management

Has management established a reporting process to ensure that it is regularly informed, at least once annually, about the work of the person responsible for monitoring risk management?

It is confirmed that management has established a reporting process to ensure pursuant to Section 4 (3) LkSG that it is regularly informed, at least once annually, about the work of the person responsible for monitoring risk management.

- Confirmed

Describe the process for reporting to senior management on risk management at least annually or on a regular basis.

The managing directors of all operating Group companies, as well as the members of the procurement organization, have a duty to inform the “supervisors” from Group functions—who are responsible for evaluating risk analyses and advising on the implementation of measures—as part of risk management—see https://wackerneusongroup.com/fileadmin/wacker-neuson-group/03_sustainability/07_supply-chain-due-diligence-lksg/wng_sca-committee-diagram.png. The supervisors are representatives of the procurement, HR, and real estate corporate functions. As part of risk management, they have a duty to provide information to the Supply Chain Due Diligence Risk Managers - a representative of the Group procurement function, and the SCDDO. These individuals report regularly - on a quarterly basis and as needed - on their activities to the WN Supply Chain Due Diligence Committee (WN SCDDC), which supports the SCDDO in managing the adequacy and effectiveness of due diligence processes. This report focuses on qualitative information and quantitative metrics for evaluating and managing the effectiveness of due diligence processes.

The SCDDO chairs the WN SCDDC and centrally coordinates the implementation of due diligence obligations. The SCDDO reports directly to the Chief Technology Officer (CTO), and maintains regular and close communication with him. The other board members are involved in the coordination as needed. Issues affecting the entire Executive Board or Supervisory Board are addressed via the CTO, if necessary in conjunction with the SCDDO.

The SCDDO also reports regularly to the Executive Board on the establishment and continuous development of due diligence processes and the results of SCDDC meetings: once annually to the full Executive Board and semi-annually to the CTO. The following topics are addressed: identified and prioritized risks as well as violations of human rights or environmental obligations, implemented and planned adjustments to due diligence processes, and necessary decisions.

In cases where the auditors identified issues, the findings from the audit reports on the implementation of due diligence processes were reported to the respective managing directors.

A. Strategy & Integration

A2. Policy statement on the human rights strategy

Has a policy statement been prepared or updated based on the risk analysis conducted during the reporting period?

The policy statement has been uploaded

https://wackerneusongroup.com/fileadmin/general/downloads-en/01_konzern/01_compliance/wng_declaration-of-principles-on-respect-for-human-rights.pdf

A. Strategy & Integration

A2. Policy statement on the human rights strategy

Has the policy statement been communicated for the reporting period?

It is confirmed that the policy statement has been communicated to employees, the works council if applicable, the public, and direct suppliers for whom a risk was identified in the risk analysis.

- Confirmed

Describe how the policy statement was communicated to the respective relevant target groups.

The Wacker Neuson Group's (WNG) Policy Statement on Respect for Human Rights is publicly available on the website in German and English. It was communicated internally to employees via the intranet on behalf of the Executive Board and is regularly referenced during internal LkSG training sessions.

The updated policy statement was provided to and explained to the vice-chair of the works council at the level of the European company, SE, and the Group works council. A discussion of this matter by the full bodies is scheduled to take place at the next regular meeting.

All active direct suppliers received a one-time email during onboarding to the Osapiens Hub for Due Diligence software informing them that WNG falls within the scope of the LkSG, is therefore obligated to comply with human rights and environmental due diligence processes, and relies on the support of its suppliers in doing so. In this context, suppliers were informed that they would be contacted again should the need for action arise. They also received informational materials on the LkSG and its implementation at WNG, including a link to the Policy Statement on Respect for Human Rights.

Suppliers for whom a risk has been identified are notified via email of WNG's Policy Statement and the WNG Supplier Code of Conduct and are asked to provide additional information regarding the risk situation by completing a standardized questionnaire tailored to the identified risk.

A. Strategy & Integration

A2. Policy Statement on the Human Rights Strategy

What elements does the policy statement contain?

- Establishment of a risk management system
- Annual risk analysis
- Integration of preventive measures for risks in own business area, among direct suppliers and, if applicable, indirect suppliers, along with a review of their effectiveness
- Remedial action in own business area, among direct suppliers and, if applicable, indirect suppliers, along with a review of their effectiveness
- Establishment of a complaints procedure in own business area and among suppliers, along with a review of their effectiveness
- Documentation and reporting obligation
- Description of priority risks identified
- Description of human rights- and environment-related expectations of own employees and of suppliers

A. Strategy & Integration

A2. Policy Statement on the Human Rights Strategy

Description of any updates made during the reporting period and the reasons for them.

During the reporting period, the policy statement was revised in certain areas. The revisions were made in particular to describe the existing due diligence processes more precisely and to reflect recent improvements in these processes. In addition, the terminology and structure of the policy statement were edited. Instead of multiple references to the LkSG, the statement now clarifies fundamental compliance with legal requirements regarding strategy, due diligence processes, and reporting. At the same time, the terminology is now aligned with international frameworks, particularly the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, so that the Policy Statement is applicable as a company-wide human rights policy beyond the requirements of the LkSG.

A. Strategy & Integration

A3. Integration of human rights strategy within own organization

In which relevant departments/business processes was the integration of the human rights strategy ensured during the reporting period?

- Personnel/HR
- Site development/management
- Environmental management
- Occupational health and safety
- Communication/corporate affairs
- Purchasing/procurement
- Supplier management
- CSR/Sustainability
- Legal/compliance
- Quality management
- Mergers and acquisitions
- Business development
- IT/digital infrastructure
- Auditing
- Other: Works council, investor relations, marketing, risk management

Describe how the responsibility for implementing the strategy is allocated within the different departments/business processes.

Overall responsibility for implementing the policy statement and the human rights-related due diligence processes as set out in the LkSG lies with the Executive Board of Wacker Neuson SE. It issues instructions accordingly to the Group functions and the managing directors of the individual Group companies. The managing directors of the production and sales companies are responsible for local implementation within their business areas, while the heads of the procurement organizations are responsible for implementing the LkSG due diligence obligations with regard to the suppliers managed by the procurement organization. With regard to suppliers managed by employees outside the procurement organization, responsibility lies with the respective managing directors. The procurement organization provides advice and support regarding governance and analysis.

The Chief Technology Officer (CTO) of Wacker Neuson SE is responsible for implementing human rights due diligence obligations, with operational support provided by the SCDDO. The SCDDO coordinates activities, sets out priorities and presents reports to the CTO of Wacker Neuson SE on a regular basis, at least every six months, and as the need arises. In addition, the SCDDO reports to the entire Executive Board of Wacker Neuson SE on a

regular basis, at least annually, and on an ad hoc basis, in coordination with the CTO. Furthermore, the SCDDO chairs the WN SCDDC, which consists of members from the relevant corporate functions - procurement, quality management, compliance, HR, real estate, risk management, and sustainability - and coordinates and supports the company-wide continuous improvement of due diligence processes to respect the aforementioned rights and comply with the associated obligations. Thus, on the one hand, the WN SCDDC is responsible for steering the continuous improvement of the effectiveness of due diligence processes and identifying the need for adjustments to the associated processes, methods, tools, documents, and resources/expertise. On the other hand, it is responsible for advising and supporting the SCDDO in decision-making regarding the follow-up of any LkSG-related risks on an ad hoc basis and any specific indications of a violation of the LkSG, e.g. based on LkSG-related findings from the complaints procedure and publicly available LkSG reports concerning the WNG supply chain. Clearly defined responsibilities have been established within the relevant Group functions - procurement, HR, and real estate - for the evaluation of human rights risk analyses, providing guidance on the development of preventive and remedial measures, and monitoring the implementation of these measures.

A corporate function within the procurement department is responsible for the aforementioned supply chain-related activities, while responsibilities within the company's own business area are derived from the respective core competencies with HR assigned to human rights and employee issues, and corporate real estate to occupational safety and environmental protection, including waste management.

Describe how the strategy is integrated into operational processes and workflows.

Responsibility for implementing the policy statement – and therefore the human rights strategy – lies with the operating units entrusted with integrating the human rights-related due diligence requirements into the processes in their region and/or department.

They are advised on this matter by the supervisors of the respective corporate functions – procurement, HR, and real estate – who coordinate with the SCDDO as needed. The legal and compliance department provides support in the event of queries on legal or compliance topics, and external support can be requested if required. This involves collaborating with partners who have relevant knowledge and experience in the area of the LkSG, such as attorneys or a procurement consultancy specializing in sustainability and human rights and environmental due diligence processes, or a sustainability consultancy. The overarching framework is provided by a Group-wide code of conduct that is signed by all employees when they are hired as well as a RACI matrix which defines responsibilities for the due diligence processes according to “responsible”, “accountable”, “consulted” and “informed”. The content of this matrix is discussed and agreed with the employees involved in implementing the due diligence processes. The SCDDO oversees the implementation.

The policy statement, the Code of Conduct for Employees and information on the due diligence processes are all available on the intranet.

Training is provided for all employees who play an active role in implementing the due diligence processes. The general information on the LkSG-related due diligence processes covers the following topics: terms and provisions of the LkSG, overview of committees and contact persons involved in implementing the due diligence processes at WNG, reference to the policy statement and Code of Conduct for Employees, information on the complaints procedure and on how the risk management system works in WNG's own business area and across its supply chain.

The training sessions build on the information described above and also include details on the specific activities of the respective target groups within the due diligence processes. The target groups for the training are risk owners, supervisors, members of the WN SCDDC, the procurement organization, supplier management and employees involved in processes that could trigger an ad-hoc risk analysis: procurement, strategy, M&A and compliance.

The necessary process adjustments identified by the WN SCDDC and others are documented, and changing responsibilities are kept up to date in the RACI matrix as needed. If necessary, the modified process adjustments and responsibilities are communicated or trained on an ad hoc basis; otherwise, they are addressed as part of regular training initiatives.

Describe the resources and expertise that are made available for implementation.

The due diligence processes and associated templates are continuously improved by the process owners of the respective teams, who, if necessary, draw on external consulting - procurement and sustainability specialists as well as legal experts - and follow the guidelines, fact sheets, and FAQs of the Federal Office for Economic Affairs and Export Control (BAFA). Relevant standards from the United Nations, the Organization for Economic Cooperation and Development, and the International Labor Organization are incorporated into this process.

Risk management is conducted using software and incorporates recognized indices.

Employees are trained by the SCDDO, who holds TÜV certification as a human rights officer, together with the process managers from the respective departments, who contribute subject-matter expertise drawn from their professional experience.

When planning preventive and remedial measures, the expertise of supervisors from the relevant corporate functions - procurement, HR, and real estate - as well as the SCDDO's expertise regarding the LkSG and human rights due diligence processes is used.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Was a regular (annual) risk analysis carried out during the reporting period to identify, weight and prioritize human rights-related and environmental risks?

- Yes, for the organization's own business area
- Yes, for direct suppliers

Describe the time period during which the annual risk analysis was conducted.

As an internationally active manufacturer of construction and compact machinery, WNG is part of a globalized value chain. The supply chain includes, in particular, metalworking components, industrial electronic components, cast and forged parts, and technical services.

Due to this industry-typical structure, the risk analysis focuses on upstream production stages with increased labor- and raw material-related risk exposure. The industry-specific risk assessment forms the basis for the application of the risk-based approach in accordance with Section 5(2) of the LkSG.

The risk analysis in relation to WNG's own business area and its suppliers is continuously carried out and adapted with the support of due diligence software. The data used for the analysis - press releases, indexes, rankings, etc. - is continuously updated to guarantee a dynamic, ongoing abstract risk assessment for each business partner. Once the abstract risks have been identified, a concrete risk analysis is carried out on the business partners who were found to present abstract risks. The concrete risk analysis is regularly carried out on the basis of the dynamic, abstract analysis.

Risk owners in WNG's own business area are asked to report changes to their own risk inventory without delay if they identify a change in the concrete risks.

In order to ensure that all risk owners keep their concrete risk aspects up to date, an automatic process is scheduled in the database every fortnight to show the last date of change for all risk aspects. If this process finds risk aspects that have not been updated or reviewed for more than three months, e-mails are automatically sent to the risk owners asking them to review the corresponding risk aspects and update them if necessary. The supervision has drawn up descriptions of the individual risk categories and possible measures, which provide support to risk managers when they are performing the concrete risk analysis.

If abstract risks are identified in relation to direct suppliers, a workflow triggers an email notification to the responsible key users. In this email, the key user is asked to review the master data and available documentation - such as certificates, contracts, or audit results - related to the supplier, update them in the due diligence software if necessary, and, in particular, record WNG's capacity to influence the supplier, which then becomes one of the criteria for prioritization.

In the reporting year, the weighting of WNG-specific evidence and its influence on the risk score for each protected legal position was updated in the due diligence software. -

Describe the risk analysis procedure.

Due diligence software is used to carry out the abstract risk analysis in relation to WNG's own business area and its suppliers as well as the concrete risk analysis in relation to suppliers. The system is a holistic software solution for IT-enabled implementation of the requirements of the LkSG, thus supporting risk and supplier management in alignment with the criteria set out in the LkSG. The software offers a detailed overview of the companies that belong to the Group along with their direct suppliers and – if these are known – the indirect suppliers, and also maps their specific human rights-related and environmental risks in an appropriate manner. The companies of WNG and their active direct suppliers are entered in the system. Recognized indexes (specifically the CSR Risk Check, which draws on over 3,000 risk sources) are used to identify an abstract risk for each company entered in the system and every protected legal position. The CSR Risk Check is an online tool that provides a quick and valid overview of potential CSR risks along the supply chain.

The software is also used to support the ad-hoc risk analysis.

In order to initially record the concrete risks in the Group's own business area, all risk aspects along with explanations were sent to the risk owners of all companies by a company-wide e-mail.

The risk owners regularly enter the feedback in the risk management database, whereby the following data is recorded: description of the risk, severity of the risk, likelihood of occurrence and a description of the measures taken as well as an assessment of their effectiveness.

New risk owners and new affiliate companies receive the explanatory information and are correspondingly recorded in the database. New risk aspects are sent to all risk owners along with the explanations via a company-wide e-mail.

If a risk ceases to apply, the risk owner deletes the corresponding description in the respective risk aspect. The risk aspects themselves cannot be deleted. Empty risk aspects therefore indicate that the risk owner has not yet identified a concrete risk in this area.

Depending on the abstract risk profile of the supply chain, the specific risks are analyzed for individual suppliers and companies within the Group's own business area. The concrete risk is estimated based on a self-assessment, evidence of fulfilment of audit-based standards, insights from the relationship with the supplier or reports from the complaints procedure. Individual measures can then be implemented based on the concrete risk.

Risk management regarding sustainability at Group level was revised and expanded in fiscal year 2024 in light of the CSRD. In doing so, the corresponding interfaces with the LkSG due diligence processes were duly coordinated. On this basis, WNG's risk management manual was updated to include topics like the LkSG and the CSRD as well as the corresponding processes and responsibilities in connection with risk analysis, as described in this report.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Was risk analysis also carried out on an ad hoc basis during the reporting period?

- Yes, due to substantiated indications of possible violations at indirect suppliers
- Yes, due to significant change in the risk situation, such as new products/projects/entry into new markets

Describe the specific reasons.

Due to high abstract risk scores and cases of substantiated knowledge, ad-hoc risk analyses were conducted at indirect and direct suppliers.

During the reporting year, a process and a template for event-driven risk analysis in the context of product development projects were defined and implemented on a pilot basis. Following further testing and refinement as necessary, the plan is to integrate this into the product development process in fiscal year 2026.

Describe the findings resulting from the analysis with regard to a significantly changed and/or expanded risk situation.

After identifying high abstract risk scores at suppliers, cases were created and these incidents were investigated in more detail. Due diligence software was used for this purpose. In cases where the incidents were validated and publicly available information was insufficient for a risk assessment, statements were requested from suppliers. This allowed the incidents to be validated. No findings regarding a significantly changed and/or expanded risk situation resulted from this.

With regard to novel components analyzed on a pilot basis, low and medium overall abstract risk scores were determined for the industries and products as well as the countries of the prospective suppliers.

Therefore, there was no need for specific measures.

Nor did the data or discussions with suppliers reveal any indications of specific risks related to the LkSG.

Describe how findings from the processing of reports/complaints were taken into account.

There were no reports or complaints from the complaints procedure related to the ad hoc risk analyses conducted.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk assessment

Which risks were identified in the organization's own business area during the risk analysis?

- Prohibition of the hiring or use of private/public security forces if this could lead to harm due to a lack of instruction or control
- Disregard for occupational safety and work-related health hazards
- Destruction of resources vital for human life and diversity through environmental pollution
- Disregard for freedom of association – the right to organize and the right to collective bargaining
- Unlawful violation of land rights
- Prohibition of forced labor and all forms of slavery
- Prohibition of unequal treatment in employment
- Prohibition of child labor
- Prohibition of withholding of a fair wage
- Prohibition of the production and/or use of substances within the scope of the Stockholm Convention (POP) as well as the nonenvironmentally sound handling of waste containing POPs
- Prohibition of the import/export of hazardous waste as defined by the Basel Convention

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk assessment

Which risks were identified in relation to direct suppliers during the risk analysis?

- Prohibition of the hiring or use of private/public security forces if this could lead to harm due to a lack of instruction or control
- Disregard for occupational safety and work-related health hazards
- Destruction of resources vital for human life and diversity through environmental pollution
- Disregard for freedom of association – the right to organize and the right to collective bargaining
- Unlawful violation of land rights
- Prohibition of forced labor and all forms of slavery
- Prohibition of unequal treatment in employment
- Prohibition of child labor
- Prohibition of withholding of a fair wage
- Prohibition of the production and/or use of substances within the scope of the Stockholm Convention (POP) as well as the nonenvironmentally sound handling of waste containing POPs
- • Prohibition of the import/export of hazardous waste as defined by the Basel Convention

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk assessment

Which risks were identified in relation to indirect suppliers during the risk analysis?

- Destruction of resources vital for human life and diversity through environmental pollution
- Prohibition of forced labor and all forms of slavery
- Prohibition of unequal treatment in employment
- Prohibition of withholding of a fair wage

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Were the risks identified during the reporting period weighted and, if applicable, prioritized, and if so, based on which appropriateness criteria?

- Yes, on the basis of the expected severity of the violation according to degree, number of people impacted and irreversibility
- Yes, on the basis of the organization's own capacity to influence
- Yes, on the basis of the probability of occurrence
- Yes, on the basis of the nature and extent of the organization's own business activities
- Yes, on the basis of the nature of the causal contribution

Describe in more detail how the weighting and, if applicable, prioritization were carried out and what considerations were taken into account.

The identified risks were weighted and prioritized using the osapiens HUB for Due Diligence software based on the following criteria: Typically expected severity of the violation by degree, number of people impacted and irreversibility of the violation, probability of the occurrence of the violation, nature of WNG's causal contribution, capacity of WNG to influence entity directly responsible for causing the violation and/or the risk, and, in the case of suppliers, the nature of the supplier's business activity and the extent of the supplier's business activity – in particular geographic locations.

Violations of the prohibition on the worst forms of child labor, the prohibition on torture, and the prohibition on forced labor and slavery are considered particularly serious and irreversible violations. Risks of this nature are treated as a high priority.

Subsequently, particular attention is given to risks that consistently affect a large number of people, such as violations of occupational safety standards, wage discrimination, and the causing of harmful soil, air, and water pollution. In the context of risk weighting and prioritization, suppliers from high-risk industries are always given priority. The ability to influence the entity that directly caused the potential violation is assessed in particular on the basis of the volume of sales transacted with the supplier in question.

The weighting of risks is carried out by the supervisors from the responsible central functions, who first assess the abstract risks. The specific analysis of the medium, high, and very high-weighted abstract risks is then conducted by the risk owners, with support from key users if necessary, in coordination with the responsible supervisors.

Risk prioritization is then carried out based on this. A risk is considered prioritized if, in the course of the concrete risk analysis, all appropriateness criteria have been applied to it, the gross risk is medium to very high, and sufficient information is available to derive measures.

Based on the abstract risks identified using Osapiens Hub for Due Diligence, a systematic mapping of these risks in relation to vulnerable groups was conducted in fiscal year 2025 - both for the company's own business area and with regard to direct and indirect suppliers. The risks evaluated in this process were weighted by the responsible supervisors in consultation with the SCDDD, taking into account the appropriateness criteria in accordance with the LkSG. The highest weighting in the analysis of abstract risks related to vulnerable groups was assigned to the following risk scenarios, in which a potential contribution to human rights violations within WNG's own business area cannot be ruled out: discrimination and inadequate remuneration of migrant workers in China; aggression against land rights activists, environmentalists, and human rights defenders in Mexico. With regard to suppliers, the following abstract risks in particular were given the highest weighting, to which WNG could potentially contribute: unequal treatment and inadequate remuneration of migrant workers in China, gender-based discrimination against women in China, and inadequate remuneration of unregistered workers in Serbia.

This weighting takes particular account of the fact that, in the contexts mentioned, vulnerable groups may be particularly exposed to structural disadvantages, such as limited access to labor law protections, increased dependence on employers, or a lack of social security. No concrete risks or actual indications of specific violations affecting vulnerable groups were identified during the reporting period as part of the risk analysis conducted.

Nevertheless, the identified abstract risks were taken as an opportunity to define targeted preventive measures due to their high weighting and their proximity to potential levers of influence available to WNG. These were implemented in coordination with ESG Management, Procurement Excellence, and the Compliance Office and are described in Chapters B2 through B4 and D1.

Risks that are not related to WNG's core business and value creation in products and services – such as the above-mentioned risk identified in relation to indirect suppliers – are also prioritized in accordance with the methodology described above.

B. Risk analysis and preventive measures

B2. Preventive measures in own business area

Which risks were prioritized in the reporting period in the organization's own business area?

- None

If no risks were selected, give reasons for your answer.

The abstract risks for WNG's own business area were determined using due diligence software and evaluated and weighted by the responsible supervisors for each risk category. The results from the mapping of vulnerable groups were also taken into account.

Even though no risks were classified as "priority" in the sense of an increased gross risk during the reporting year, WNG identified clusters of risk-prone topics as part of the risk analysis that, due to their typical severity, remain a continuous focus of due diligence processes. These risks were weighted as part of a risk-based approach in accordance with Section 5(2) of the LkSG and integrated into ongoing prevention management.

The classification as non-priority is based on the application of all appropriateness criteria, in particular the low probability of occurrence in conjunction with existing control and governance mechanisms.

In the assessment and weighting, the following risks were given the highest weighting within our own business area:

- Destruction of resources vital for human life and diversity through environmental pollution
- Prohibition of the production and/or use of substances within the scope of the Stockholm Convention (POP) as well as the nonenvironmentally sound handling of waste containing POPs
- Prohibition of the import/export of hazardous waste as defined by the Basel Convention

Consequently, the abstract risks identified in this area were subjected to a concrete risk analysis by the risk owners. Following the application of the appropriateness criteria during this concrete risk analysis, only low and very low gross risks were identified.

B. Risk analysis and preventive measures

B2. Preventive measures in own business area

Which preventive measures were implemented in the reporting period to prevent and minimize the priority risks in the organization's own business area?

- Provision of training in relevant business areas
- Implementation of risk-based control measures
- Other/additional measures

Describe the measures implemented and specify in particular the reach (e.g. number, coverage/scope).

Although no prioritized human rights or environmental risks were identified, preventive measures have been implemented to address potential risks in the supply chain.

The following general training sessions and information regarding the LkSG, its due diligence obligations, and the protected legal positions were implemented within the Group.

An e-learning course for interested employees is implemented on the internal online learning platform.

This course provides basic knowledge about the LkSG and its requirements for German companies and corporations based in Germany. In six chapters, it shows how the due diligence requirements of the LkSG can be implemented. In addition, there is specific content showing how risk management processes can be developed for human rights- and environment-related risks and what benefits can be derived from them.

The following information is also provided on the intranet:

- Contents of the LkSG: Protected legal positions, due diligence obligations - in particular the obligation to implement preventive measures, including training, and legal risks
- Overview of WNG committees and contact persons regarding the LkSG
- Reference to the policy statement, internal code of conduct, and complaint channel
- Request, based on the wording in the policy statement: Respect the protected rights and, if a risk or violation is suspected, notify a supervisor or the complaints office

In addition, employees who play an active role in implementing due diligence processes were trained on the following topics:

- Specific activities for implementing the LkSG in the respective area of application - which processes and templates are used and how? Including causal contribution: How can the trained employees themselves mitigate the risk?
- Implementation of human rights due diligence obligations as part of the Wacker Neuson Group's sustainability strategy

The training was tailored for different target groups:

- Risk owners
- Supervisors and members of the WN SCDDC as well as their representatives
- Buyers – general LkSG-related processes
- Buyers – key users risk management
- Supplier managers
- Ad-hoc risk analysis

The risk management handbook for purchasers, which is used in particular by key users, is continuously updated and refined.

In the Group's companies, internal audits are conducted based on an audit plan, which assess not only the effectiveness of core processes such as sales, finance, and purchasing but also the implementation and adequacy of due diligence processes. These audits are part of a monitoring and risk management system in accordance with the German Stock Corporation Act (Aktiengesetz) and are conducted on an ad hoc basis in selected production and sales companies. The scope of the audit covers key compliance, environmental, and sustainability issues and monitors how Group-wide minimum requirements for compliance with legal and internal guidelines are implemented and continuously adhered to.

To prevent risks associated with environmental pollution, the use or disposal of persistent organic pollutants (POPs), and the import and export of hazardous waste, the following procedural and organizational measures are also in place.

Compliance with relevant legal and regulatory environmental requirements is ensured by the respective responsible local organizational units and supported by central Group functions. This includes, among other things, internal environmental standards, site-specific responsibilities, and risk-based integration into the Group-wide due diligence management system in accordance with the LkSG. In addition, an environmental management system in accordance with ISO 14001:2015 has been established at individual sites, and a risk-based rollout to additional sites is planned. The implementation covers a portion of the production plants, a logistics site, the parent company, and the majority of sales companies in German-speaking countries and is being gradually expanded to additional operating units. This system structures responsibilities, processes, and controls in dealing with environmentally relevant issues and forms the basis for the uniform management of environmental aspects.

The disposal of operational and production waste is carried out exclusively by external, state-approved waste management service providers.

In addition, safety officers (Sicherheitsfachkräfte - SiFas) have been appointed at all production sites to embed occupational safety within the organization and to support compliance with environmental and safety-related requirements at the operational level.

The whistleblower system was updated in fiscal year 2025 as part of the complaints procedure to further improve its legitimacy, predictability, and transparency. The update was completed at the beginning of fiscal year 2026. For more information, see "Complaints procedure."

Describe the extent to which training on the prevention and minimization of priority risks is appropriate and effective .

Existing due diligence obligations are continuously refined to ensure a sense of responsibility throughout the entire supply chain. In light of the dynamic changes in risks within global supply chains, measures have been taken to ensure that the Group is prepared for shifting conditions and is able to identify and address new risks at an early stage.

The Group-wide compliance training on the Wacker Neuson Group Code of Conduct for all employees is available in German, English, Spanish, French, Polish, Chinese, and Serbian. This is a mandatory training course that communicates WNG values as a guide for all employees and to support them in their daily work. In order to check their own progress and complete the training, participants must correctly answer questions about the learning content.

The LkSG training concept distinguishes between information for all employees and mandatory training for those employees who play an active role in implementing due diligence obligations. The goal of the information is to raise employee awareness. The training, on the other hand, focuses on knowledge transfer while also providing an opportunity to ask questions. This distinction is appropriate in that information is sufficient for the majority of the approximately 5,800 employees, while more detailed training is necessary for those directly involved in due diligence processes. Training sessions are more time-consuming, both for the trainers and for the participants.

Basic information on the LkSG and current updates on due diligence processes and relevant protected legal positions are communicated via an intranet page. A teaser video published on the page was communicated by the Executive Board via the intranet and underscores the relevance of the topic.

In addition, a notice containing information about protected legal positions of the LkSG and in particular about the complaints channel has been prepared for posting in areas like coffee corners or on the bulletin board at all locations. Two versions of this notice have been produced: one addressed to the white collar target group and another addressed to blue collar workers. In fiscal year 2025, preparations were made for its group-wide rollout, and in fiscal year 2026, corresponding communication was sent to the site managers to initiate the rollout.

An interactive format was chosen for the initial training sessions, which also addressed practical examples and questions from employees. The training sessions were conducted online via Teams and recorded so that they could be accessed afterward.

The initial training sessions for all employees who play an active role in implementing the due diligence processes have been completed. Employees who have since moved into a relevant role were also trained. A training concept is currently being operationalized for long-term refresher, update, and advanced training sessions.

Comprehensive documentation in the form of a risk management manual and training materials on software-supported risk management ensures that processes and responsibilities are clearly documented and accessible at all times.

Describe to what extent the measures for preventing and minimizing priority risks are appropriate and effective.

Reviewing due diligence processes as part of internal audits enables the identification of areas for improvement and deviations from defined environmental and sustainability standards. Through this systematic monitoring, the adequacy of due diligence processes is continuously assessed, and adjustments are made possible in the event of changes in risk or legal situations. This contributes significantly to the prevention of inside-out risks, including in the area of environmental and resource protection, and strengthens the continuous improvement of Group-wide management systems.

To prevent and minimize risks related to environmental pollution, the unauthorized use or disposal of persistent organic pollutants (POPs), and the illegal import or export of hazardous waste, responsibility for compliance with all relevant environmental regulations lies with the respective company.

Through the Group's established environmental management system based on ISO 14001:2015 and the disposal of waste by state-approved waste management service providers, the legally and environmentally compliant handling of hazardous waste is systematically embedded.

The integration of occupational safety structures with safety officers (SiFas) in the production facilities further strengthens environmental and safety awareness and promotes compliance with environmentally relevant standards in day-to-day operations.

B. Risk analysis and preventive measures

B3. Preventive measures among direct suppliers

Which risks were prioritized among direct suppliers for the reporting period?

- None

If no risks were selected, give reasons for your answer.

The abstract risks associated with direct suppliers were identified using due diligence software and assessed and weighted by the responsible supervisors for each risk category.

In all cases where the procurement organization conducted a concrete risk analysis, the results indicated a low priority. Therefore, there were no prioritized risks in fiscal year 2025. The low priority stems from the existing preventive governance in procurement as well as the systematic application of due diligence processes and does not represent a deficiency in control or management. When handling cases, the focus was placed on news reports and complaints in consideration of the appropriateness criteria. When sending out questionnaires, the following topics were of particular focus: forced labor and all forms of slavery, violation of freedom of association, and withholding of fair wages.

The risks of forced labor and slavery were defined as a focus area in the 2024 fiscal year during the assessment of suppliers not managed by the procurement organization. The aim of this assessment was to achieve greater transparency due to the high severity of potential risks. Therefore, the identified abstract risks in these areas were weighted at an abstract level by the risk managers, resulting in a medium weighting for the Tier 1 level of the upstream supply chain of the companies in Mexico and Russia.

The suppliers of the companies in these countries were therefore subjected to a risk analysis regarding forced labor and slavery in fiscal year 2025. Since only low and medium business impacts were identified in this context, no specific measures were deemed necessary.

B. Risk analysis and preventive measures

B3. Preventive measures among direct suppliers

Which preventive measures were implemented in the reporting period to prevent and minimize the priority risks among direct suppliers?

- Development and implementation of appropriate procurement strategies and practices
- Integration of expectations into supplier selection
- Obtaining contractual assurances for compliance with and implementation of expectations along the supply chain
- Training and continuing education to enforce the contractual assurance
- Agreeing on and implementing risk-based control measures

Other categories:

selected:

- Integration of expectations into supplier selection
- Obtaining contractual assurances for compliance with and implementation of expectations along the supply chain
- Training and continuing education to enforce contractual assurances
- Agreeing on and implementing risk-based control measures

Describe the extent to which the measures to prevent and minimize the priority risks are appropriate and effective.

In fiscal year 2024, the preventive measures were initially designed for business partners with high and very high business impact, and thus applied across all risk categories. In fiscal year 2025, the analysis and prioritization of risks at the risk category level began. This enables the derivation of more specific measures.

In line with the Group's commitment to selecting only suitable suppliers, the supplier management process was revised in fiscal year 2023 with regard to human rights and environmental expectations, and a fundamental overhaul of the source-to-contract process was initiated; both were further optimized in fiscal year 2025.

This included revising the procurement process to, among other things, give greater consideration to risks related to the legal interests protected by the LkSG and the associated business implications in the awarding of contracts.

In this context, the following processes and templates were reviewed:

- Supplier Management Process: templates for supplier self-assessment, abbr. SSA, and supplier potential assessment = audits at suppliers, abbr. SPA

- Source-to-Contract Process: Processes and templates for request for quotation, abbr. RFQ, supplier nomination committee, abbr. SNC, and contract management - Code of Conduct for Suppliers

In its policy statement on respect for human rights, WNG undertakes to respect human rights not only in its own business area but also across its supply chain. WNG also sets out in its policy statement that it expects its suppliers to commit to respecting human rights, to establish appropriate due diligence processes and to pass this expectation on to its own suppliers. The Supplier Code of Conduct includes a commitment to comply with and implement human rights and environmental standards along the supply chain, as well as an agreement granting the right to conduct ad hoc audits of suppliers in cases of suspected violations.

During the reporting year, the Supplier Code of Conduct was further rolled out to the target group of suppliers with high and very high business impact. The business impact is determined and kept up-to-date by the due diligence software, taking into account the risk score and the capacity to influence the responsible entity.

The whistleblower system was updated in fiscal year 2025 as part of the complaints procedure to further improve its legitimacy, predictability, and transparency. The update was completed at the beginning of fiscal year 2026. For more information, see "Complaints Procedure." In addition, China and Serbia were designated as focus countries for the risk-based implementation of the Supplier Code of Conduct, where the implementation of the Supplier Code of Conduct is prioritized, taking into account the abstract risks associated with vulnerable groups. The goal is to raise awareness of the protection of vulnerable groups and to work proactively to ensure compliance with labor and human rights standards throughout the supply chain.

In addition, a declaration of acknowledgment (Supplier declaration on the protection of human rights and the environment) was implemented during the reporting year, and the procedural guidelines for negotiating the Supplier Code of Conduct were updated. The Supplier Code of Conduct is part of the framework supply contract and is referenced in the terms and conditions of purchase.

During onboarding into the due diligence software, suppliers received an email with informational materials, including a reference to the policy statement and informational videos regarding the LkSG and its protected legal positions. In addition, e-learning modules on these topics were selected for suppliers, integrated into the due diligence software, and embedded into the process during the reporting year to be utilized as workflow-based measures. These enable the provision of detailed, topic-specific information and the posing of control questions whenever risks are identified or violations are suspected.

The focused analysis on forced labor and slavery initiated in 2024 for suppliers in Russia and Mexico not mandated by the procurement organization has proven to be an appropriate approach for creating transparency in previously less-monitored supplier relationships and systematically classifying potential risks. The risk-based assessment of suppliers allowed for the evaluation of relevant influencing factors, thereby confirming the adequacy of preventive management processes in the respective companies.

The subsequent review and adaptation of global due diligence processes in coordination between local units and corporate functions helps to identify human rights risks at an early stage and to consolidate appropriate and effective governance structures. Translating the Supplier Code into additional languages also increases the accessibility and enforceability of preventive standards in an international context.

Category: Procurement strategy and practices

selected:

- Development and implementation of appropriate procurement strategies and practices

Describe the measures implemented and to what extent the determination of delivery deadlines and purchase prices or the duration of contractual relationships have been adjusted.

Due diligence software is used to perform the following measures:

- A regular abstract and concrete risk analysis based on artificial intelligence, abbr. AI
- A software-supported, ad-hoc risk analysis based on received reports or news that were identified as potentially relevant through AI-based media screening
- Workflow-assisted implementation of preventive measures and remedial action, e.g. sending of questionnaires, links to information and training materials and assignment of e-learning

The software, corresponding workflows and templates, and the associated manual have been implemented and are continuously being refined.

Based on the use of the due diligence software in day-to-day operations, the associated logic, workflows, and templates have been refined and embedded.

For deviations from the standard process, an escalation pyramid tailored to LkSG topics is used for the procurement organization.

The employees of the procurement organization always act in accordance with the requirements of the LkSG, including when adjusting delivery deadlines, purchase prices and the duration of contractual relationships. In particular, during negotiations on price reductions, due care is taken to avoid measures that put suppliers under undue pressure or induce them to make cost reductions that could be associated with human rights- or environment-related risks. The aim is to ensure fair and responsible conditions.

The above-described strategy and practices were elaborated in close coordination with the management of the procurement teams and the SCDDO. Training was provided to the international procurement teams and this information is also available on the intranet for WNG employees. Colleagues who play an active role in the implementation of the due diligence processes received more detailed information about the processes and responsibilities.

Based on the previously described governance principle for responsible procurement practices, operational decisions are made within defined processes, responsibilities, and escalation mechanisms, which are described in the relevant sections of this report.

To implement minimum requirements regarding procurement practices and due diligence processes for indirect goods and services, a Group policy is used, which was updated and rolled out during the reporting year and specifically includes guidelines on risk analysis in the context of award decisions, on the use of the Supplier Code of Conduct as a preventive measure, and on the documentation of award decisions. This policy also applies to suppliers who are managed locally rather than by the indirect procurement organization.

Describe to what extent adjustments to the organization's own procurement strategy and practices should contribute to the prevention and minimization of priority risks.

The software-supported risk management and the implemented processes, as described above, are designed to monitor and address risks and violations appropriately and effectively.

To identify specific indications of risks or violations among direct suppliers at an early stage, the complaints procedure includes reporting focus related to human rights and environmental protection, and software that uses AI to screen reports is employed.

Complaints and reports are analyzed during the ad-hoc risk analysis in due consideration of the appropriateness criteria set out in the LkSG and processed in accordance with the resulting prioritization.

Within the procurement organization, responsible persons for risk management have been designated and have received appropriate training.

An escalation pyramid shows who must be involved after certain periods of time have elapsed in the event that commenced measures cannot be implemented or if they are proving to be ineffective.

The update to the Group Policy for the Procurement of Indirect Goods and Services strengthens the integration of due diligence requirements into operational procurement decisions and thus contributes to the prevention of human rights and environmental risks. By making risk analyses a mandatory part of the procurement process and stipulating that the code of conduct for suppliers be used as a preventive measure, potential risks can be systematically identified and addressed before a contract is signed.

The clear documentation requirements also create transparency and traceability regarding procurement decisions and enable an ongoing assessment of the risk situation. Overall, these adjustments promote responsible and consistent procurement practices that limit the emergence of risks in the supplier environment at an early stage and further professionalize existing due diligence processes.

B. Risk analysis and preventive measures

B4. Preventive measures among indirect suppliers

Which risks were prioritized among indirect suppliers based on the ad-hoc risk analysis?

- None

If no risks were selected, give reasons for your answer.

In the risk analysis, the focus was placed on the ad-hoc handling of news and complaints in order to ensure appropriate prioritization. In all cases where an event-driven risk analysis was conducted, the result was a low or medium priority.

B. Risk analysis and preventive measures

B4. Preventive measures among indirect suppliers

Which preventive measures were implemented in the reporting period to prevent and minimize the priority risks among indirect suppliers?

- Development and implementation of appropriate procurement strategies and practices
- Implementation of risk-based control measures

Describe the measures implemented and specify in particular the scope (e.g. number, coverage/ scope).

In its policy statement on respect for human rights, WNG sets out that it expects its suppliers to commit to respecting human rights, to establish appropriate due diligence processes and to pass this expectation on to its own suppliers.

In line with its human rights strategy, WNG aims to sustainably implement its Code of Conduct for Suppliers throughout its entire supply chain. It therefore sets out in the Code that it expects its suppliers to pass on the principles and requirements of the Code to their own suppliers and subcontractors, to impress upon them the importance and urgency of compliance with the agreed terms and provisions, and to monitor this process.

The whistleblower system was updated in fiscal year 2025 as part of the complaints procedure to further improve its legitimacy, computability, and transparency. The update was completed at the beginning of fiscal year 2026. For more information, see "Complaints Procedure."

In addition, the following measures are being implemented using due diligence software:

- AI-based media screening in relation to both direct and indirect suppliers
- Software-supported ad-hoc risk analysis in relation to both direct and indirect suppliers

Describe the extent to which the measures to prevent and minimize the priority risks are appropriate and effective.

WNG's policy statement on respect for human rights as well as its Code of Conduct for Suppliers both aim to minimize risks as far as possible and prevent violations by clearly communicating WNG's expectations of its suppliers in relation to the human rights-related due diligence processes, and in particular its expectation that suppliers will pass on the principles and requirements of the Code to their own suppliers and subcontractors.

To better identify concrete indications of risks or violations among indirect suppliers, the complaint procedure was updated in fiscal year 2023 and software was implemented that uses AI to screen messages, including those related to indirect suppliers.

Complaints and reports are analyzed during the ad-hoc risk analysis in due consideration of the appropriateness criteria set out in the LkSG and processed in accordance with the resulting prioritization.

The scope and accessibility of the whistleblower system have been improved through updates and the addition of new languages.

B. Risk analysis and preventive measures

B5. Communication of findings

Were the risk analysis findings communicated internally to the relevant decisionmakers in the reporting period?

It is confirmed that the risk analysis findings were communicated internally in the reporting period to the relevant decision-makers, such as the Executive Board, managing directors or the procurement department in accordance with Section 5 (3) LkSG.

- Confirmed

B. Risk analysis and preventive measures

B6. Changes to risk exposure

Which changes have arisen in relation to priority risks compared to the previous reporting period?

Not applicable, as no risks were prioritized in the previous reporting period.

A risk is considered prioritized if, in the course of the specific risk analysis, all appropriateness criteria have been applied to it, the gross risk is medium to very high, and sufficient information is available to derive measures.

C. Identification of violations and remedial action

C1. Identification of violations and remedial action in the organization's own business area

Were violations identified in the organization's own business area during the reporting period?

- No

Describe the procedures that are used to identify violations in the organization's own business area.

Violations can be identified in the course of the regular risk analysis or the ad-hoc risk analysis, especially if reports about violations are received via WNG's complaints procedure. Violations may also be uncovered during audits in accordance with ISO 14001 and ISO 3834-2 and in the course of a statutory audit.

In fiscal year 2025, the Internal Audit department conducted an effectiveness review of the global due diligence processes in accordance with the LkSG and, in addition, a random sample review of the implementation of the due diligence processes in the local companies.

C. Identification of violations and remedial action

C2. Identification of violations and remedial action among direct suppliers

Were any violations among direct suppliers identified in the reporting period?

- Yes

Describe the basis on which the identified violations were weighted and prioritized, and the considerations made in doing so.

All violations - including the identified violation described below, which is not related to WNG's core business - are weighted and prioritized based on the following appropriateness criteria: Typically expected severity of the violation, degree, number of people impacted and irreversibility of the violation, probability of the occurrence of the violation, nature of WNG's causal contribution, capacity of WNG to influence the entity directly responsible for causing the violation as well as the nature of the supplier's business activity and the extent of the supplier's business activity – in particular geographic locations.

The violations that are deemed to be particularly severe and irreversible refer in particular to breaches of the prohibition of the worst forms of child labor, the prohibition of torture and the prohibition of forced labor and slavery.

When dealing with the cases, the focus was– in consideration of the appropriateness criteria – on news reports, complaints and internal reports, since the associated cases usually have a higher probability of occurrence.

In addition, cases with medium to very high business impact were treated as high priority . In the software, the business impact results from the combination of the risk score and the ability to influence the perpetrator.

In relation to which topics have violations been identified among direct suppliers?

- Prohibition of unequal treatment in employment

Enter the number (optional)

5x Prohibition of unequal treatment in employment

Describe the appropriate remedial action you have taken.

Based on the available information, the cases were further investigated and validated. The processing of one case was completed during the reporting year. In the course of processing the case, it became apparent that WNG had both little influence over the party responsible and played no role in causing the incident, and that the incident had already been resolved by the time it came to WNG's attention, following a court ruling.

Therefore, WNG treated the case with a low priority and, in accordance with legal appropriateness, no remedial measures were taken.

The four remaining cases are still being processed.

Describe the considerations made regarding the selection and design of measures within the framework of the corresponding follow-up concepts for termination and minimization.

Since the matter has already been resolved in court, no remedial measures were taken. However, the situation continues to be monitored through media screening, and the risk will be reassessed next year. WNG continuously assesses whether further measures are necessary. The business partner itself is subject to the LkSG and is expected to independently implement court-ordered measures. In addition, a signed declaration of compliance with the WNG Code of Conduct for Suppliers is available from the business partner for the reporting year.

Describe how the effectiveness of the remedial measures is verified.

Suppliers continue to be monitored as part of risk management. Should further reports on this topic be identified during media screening or complaints be received, these will be assessed and prioritized accordingly to determine any necessary measures.

Have the corrective measures led to the cessation of the violation?

- Not applicable

Explain.

The violation had already been resolved, and no corrective actions were necessary on the part of WNG.

Have you analyzed the extent to which the identified violation indicates a need to adjust or supplement existing preventive measures? Describe the process, outcome and impact.

Key performance indicators are recorded and checklists are used to regularly review the adequacy and effectiveness of the due diligence processes, including the preventive measures; see section E "Review of the risk management"

Furthermore, the review of the appropriateness and effectiveness of preventive measures is embedded in the process of handling specific incidents: The closure of a case is carried out using a checklist, which, among other things, requires a review of whether there are findings regarding a significantly changed and/or expanded risk situation that would necessitate a change in due diligence processes.

C. Identification of violations and remedial action

C3. Identification of violations and remedial action among indirect suppliers

Were any violations among indirect suppliers identified in the reporting period?

- No

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

In what form was a complaints procedure offered during the reporting period?

- Corporate complaints procedure

Describe your company's internal procedure and/or the procedure in which your company participates.

With the "Tell-it" whistleblower system, WNG has an internet-based communication channel that can also be used to identify potential violations of laws and guidelines regarding human rights or environmental obligations under the LkSG that affect WNG companies or their supply chain. This whistleblower system is available to employees as well as suppliers, business partners, customers, and other third parties. "Tell-it" is accessible via the company website 24/7, worldwide, and confidentially - and anonymously upon request - and dialogue with the reporter is possible at their request.

The whistleblower system can be accessed via an external link on the WNG corporate website under "Compliance": <https://wackerneusongroup.integrityline.app/>

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

Which potential parties have access to the complaint procedure?

- The organization's own employees
- Communities in the vicinity of the organization's own sites
- Supplier employees
- External stakeholders such as NGOs, trade unions, etc.

How is access to the complaints procedure ensured for the various groups of potentially affected parties?

- Publicly available rules of procedure in text form
- Information on accessibility
- Information on responsibility
- Information on the process
- All information is clear and comprehensible
- All information is publicly available

Publicly available rules of procedure in text form

Optional: Provide a description.

The Speak Up Policy, which was adopted in fiscal year 2024, also serves as rules of procedure and is available in the whistleblower system and on the Wacker Neuson Group website at <https://wackerneusongroup.com/konzern/compliance>.

Information on accessibility

Optional: Provide a description.

The whistleblower system is available 24 hours a day, seven days a week. A report can therefore be submitted at any time, worldwide.

If a secure mailbox was set up, the person who submitted the report will receive confirmation of receipt into this mailbox within seven days. This mailbox can also be used to remain in contact with the person who submitted the report, ask follow-up questions, and engage in a dialog with the whistleblower. Information on follow-up measures and the conclusion of the matter can also be provided via this mailbox.

Information on responsibility

Optional: Provide a description.

The reports are received by the Corporate Compliance Office as the body responsible for the whistleblower system - see above - but are subsequently forwarded to the relevant department within the Group depending on the subject matter.

Information on the process

Optional: Provide a description.

Every reporter has the option to report “violations of human rights” and “violations of environmental protection provisions.” The report can be submitted in the reporter’s own words, and, if desired, attachments can be uploaded to the whistleblower system.

Throughout the process of making a report, the whistleblower is informed about the protection of their anonymity if this is their preference.

The reporter can decide for themselves whether to set up a mailbox for future dialogue.

Upon receipt of the report, the Corporate Compliance Office of WNG - which is part of the Corporate Legal & Compliance department at the Wacker Neuson SE headquarters in Munich - will assess whether an investigation is necessary. An investigation may be conducted by internal or external investigative specialists in the field. After consulting with the Wacker Neuson Compliance Committee, the Corporate Compliance Office forwards reports concerning a suspected violation of a human rights or environmental obligation under the LkSG to the responsible department within the Group, which is then responsible for further processing. All individuals and offices entrusted with handling the report treat it as confidential. The same goes for protecting the identity of the whistleblower if they have decided to disclose their identity. Information is only shared on a need-to-know basis.

Individuals who are suspected of breaching a compliance obligation are if applicable given the opportunity to make a statement on the circumstances described in the report. If the whistleblower has provided their name but does not want their name to be revealed to the individuals involved in a suspected compliance violation, the whistleblower can indicate this wish when making the report. The information in the report will be passed on to government agencies if required.

The secure mailbox can be used to maintain contact with the whistleblower and inform them about follow-up measures and the conclusion of the matter. The secure mailbox will not be used in this manner, however, if this would affect internal inquiries or investigations or if it would be prejudicial to the rights of the individuals who are at the center of a report or whose names are mentioned in a report.

All information is clear and comprehensible

Optional: Provide a description.

To further improve the reach and accessibility of the complaints procedure, the whistleblower system was expanded to include additional languages during the reporting period. In addition to German and English, which were already available, Chinese, Spanish, and Serbian were added to provide low-barrier access, particularly for potentially affected vulnerable groups in relevant contexts.

In addition, Dutch, French, and Polish were added to ensure consistent coverage of the languages in which the Code of Conduct for Employees is also available.

The Rules of Procedure are available in German and English.

All information is publicly available

Optional: Provide a description.

The information is accessible on the corresponding web pages.

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

Were the rules of procedure publicly available during the reporting period?

Yes, the rules of procedure were publicly available for the reporting period.

View rules of procedure:

<https://wackerneusongroup.com/konzern/compliance>

D. Complaints procedure

D2. Requirements for the complaints procedure

Name the person(s) responsible for the procedure and their role(s).

The whistleblower system is overseen and managed by the Corporate Compliance Office.
Andreas Pesch, Chief Compliance Officer
compliance@wackerneuson.com
+49 89 35402 2222

Incoming reports concerning LkSG-related topics are processed by the relevant department within the Group, if necessary in consultation with the SCDDO and the Wacker Neuson Supply Chain Due Diligence Committee.

It is confirmed that the criteria contained in Section 8 (3) LkSG are met for the responsible persons, i.e. that they offer a guarantee of impartiality, they are independent, they are not bound by instructions and are obligated to maintain confidentiality

- Confirmed

D. Complaints procedure

D2. Requirements for the complaints procedure

It is confirmed that precautions were taken in the reporting period to protect potential involved parties against disadvantage or punishment as a result of a complaint.

- Confirmed

Describe what measures were taken, in particular how the complaints procedure ensures the confidentiality of the whistleblower's identity.

Under the complaints procedure provided, no IP addresses or other personal data of complainants are stored. It is also possible to file an anonymous complaint. If a complaint is filed online, the complainant is informed that they are not required to provide any information that would allow for their identification. All reports are treated confidentially. Depending on the reason for passing on the report, the information is anonymized before being shared. The persons responsible for processing the complaint are bound to confidentiality by written agreement. Only this group of people have access to the complaint and the channel of communication with the whistleblower. Similarly, this group of people has sole and exclusive responsibility for investigating the complaint. When a report is being processed, the whistleblower is only asked to disclose their identity if this is necessary and unavoidable for the purpose of determining the facts. The decision as to whether or not they wish to disclose their identity lies at all times and solely with the whistleblower.

Describe the precautions that were taken, and in particular the additional measures to ensure that whistleblowers are protected.

The persons responsible for processing complaints receive training on the necessity to treat all complaints as confidential, to protect the identity of the whistleblowers and to ensure protection against disadvantage or reprisals as a result of the report.

The identity of the reporter is not disclosed to business partners or the direct perpetrator of a violation or risk. Characteristics that would allow a whistleblower to be identified are also not communicated to the extent possible.

The reporters themselves are informed within the whistleblower system of the precautions they can take to remain anonymous.

D. Complaints procedure

D3. Implementation of the complaints procedure

Were any reports received through the complaints procedure in the reporting period?

- Yes

Provide further details on the number, content, duration, and outcome of the proceedings.

Below is a brief description of the reports received regarding alleged violations of laws and guidelines concerning a human rights or environmental obligation under the LkSG:

- A general report regarding alleged discrimination against women. The procedure was concluded after 4 weeks. No investigative measures were taken, as the report did not pertain to a specific incident.
- A complaint regarding alleged discrimination based on nationality and religion. The proceedings were concluded after 16 weeks. No misconduct or discrimination was found.

What topics did the complaints cover?

2x Prohibition of unequal treatment in employment

Describe the conclusions drawn from the complaints/reports received and to what extent these findings have led to adjustments in risk management.

None of the complaints received could be substantiated. Consequently, no adjustments to the LkSG risk management system were deemed necessary.

E. Review of risk management

Is there a process to review the overall appropriateness and effectiveness of risk management?

In which of the following areas of risk management are appropriateness and effectiveness reviewed?

- Resources & Expertise
- Risk analysis and prioritization process
- Preventive measures
- Remedial action
- Complaints procedure
- Documentation

Describe how this review is conducted for the respective area and describe the findings – in particular in relation to the prioritized risks.

The SCDDO oversees the review of risk management for appropriateness and effectiveness through self-monitoring. The review uses checklists derived from the text of the LkSG, the BAFA guidelines, and the FAQs from the BMW, BMAS, and BAFA. Measures are derived from the results of this review and incorporated into the due diligence processes.

These checklists were further developed during the reporting year, particularly with regard to the follow-up of recommendations and findings arising from self-monitoring - including responsibilities and target dates for resolution.

The work packages and measures planned for the 2026 fiscal year to implement the recommendations resulting from the 2025 self-assessment are described in the appropriate sections of this report.

To support this review with quantitative data, key performance indicators (KPIs) were implemented to assess the appropriateness and effectiveness of due diligence processes. The items “Resources” and “Documentation” were not defined as separate key performance indicators (KPIs) but are to be considered in the context of the respective due diligence processes - risk analysis and prioritization, preventive measures, remedial action, and complaints procedure. The topic “Expertise” is implemented as a separate KPI by tracking who has been trained regarding the due diligence processes.

The representatives of the respective organizational units are responsible for the metrics. The results of the metrics are discussed in the WN SCDDC, which is responsible for steering the continuous improvement of the effectiveness of the supply chain due diligence system as well as flagging the need for adjustments to the associated processes and activities, see

https://wackerneusongroup.com/fileadmin/wacker-neuson-group/03_sustainability/07_supply-chain-due-diligence-lksg/wng_sca-committee-diagram.png

There are plans to refine and expand these metrics as needed.

In addition, during the 2025 fiscal year, risk management was monitored by Internal Audit as an independent body.

E. Review of risk management

Does the organization have processes and/or measures in place to ensure that when establishing and implementing its risk management system, due consideration is given to the interests of its employees, employees within its supply chains and those who may otherwise be directly affected in a protected legal position by the economic activities of the organization or by the economic activities of an organization across its supply chains?

In which areas of risk management are there processes or measures in place to take into account the interests of those potentially affected?

- Resources & Expertise
- Preventive measures
- Remedial action
- Complaints procedure

Describe the processes and/or measures for the respective area of risk management.

Due diligence processes are generally developed in consultation with risk owners and risk reporters, as well as with key users and the responsible purchasers, and coordinated with the works council.

Resources & Expertise:

In order to promote awareness of the LkSG and its protected legal positions among the affected persons, up-to-date information on the due diligence processes and the relevant protected legal positions is made available on the intranet in the organization's own business area.

The internal contacts for the LkSG conduct training sessions and are always on hand to answer questions. Suppliers are provided with information on the LkSG and its protected legal positions in the form of a fact sheet and videos. When implementing preventive and remedial measures at suppliers, the concepts stipulate that WNG, to the extent possible, will use its resources and expertise to support efforts to end violations, reduce their impact, and minimize risks.

Preventive measures:

In consultation with industry associations and other companies, WNG strives to continuously and critically review and improve its prevention strategies and to better take into account the interests of those potentially affected. WNG views respect for human rights and commitment to environmental protection as a shared responsibility of all stakeholders. For this reason, WNG's contracts stipulate mutual obligations to comply with its Code of Conduct for Suppliers, as well as WNG's support in implementing preventive measures at suppliers. Preventive measures for specific risks are developed, where possible and appropriate, in consultation with the affected individuals.

Remedial action:

Remedial measures for specific violations are developed, where possible and appropriate, in

consultation with the affected individuals.

Complaint procedure:

Potentially affected individuals may submit anonymous reports via WNG's complaint channel. These reports are evaluated so that the insights gained can be incorporated into the continuous improvement of WNG's due diligence processes.