



Group Policy

on Reporting Compliance Concerns

(Speak Up Policy)

*Also: Rules of Practice in accordance with the German Supply Chain
Due Diligence Act (LkSG)*

Note: To improve readability, this Policy uses gender-neutral language.

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1 Objectives and scope

1.1 Objectives

We believe that our core values help us place the Wacker Neuson Group (also referred to hereafter as “**WNG**”) on a sustainable path and safeguard the interests of our customers, business partners, employees, and shareholders. Compliance is one of the key elements to ensure our long-term success. We strive for the greatest possible openness, integrity, and responsibility and align our business practices with the provisions of our Code of Conduct for Employees (“**Code of Conduct**”) and its supplementary policies. We make every effort to avoid acts of misconduct that could result in serious consequences for the Wacker Neuson Group or its employees.

It is therefore important that each of us takes responsibility for the company and for their colleagues in every single business area and function, thus bolstering the integrity of WNG and our public reputation in the long term. This means that we must always act in compliance with the applicable laws and regulations and with our internal policies, as well as in alignment with our core values.

The aim of this policy is to encourage you, as an employee of WNG or as an external third party, to report any compliance concerns as soon as you become aware of them. This policy document also contains information on what you can report, how and to whom the report can be submitted, and the procedure for handling your report. If you have any questions about this topic, please get in touch with one of the contacts listed in this policy.

The Wacker Neuson Group is committed to fostering a culture in which you feel safe to raise compliance concerns and ask questions because you know that you will not be adversely affected by bullying, discrimination, harassment, being placed at a disadvantage, dismissal or (as a third party) business-related measures against you or your company. As such, WNG prohibits all forms of retaliation against individuals who have reported compliance concerns or raised any issues in good faith.

1.2 Scope and target group

This policy applies to all employees of the Wacker Neuson Group at all levels, Executive Board members and managing directors, as well as temporary staff and trainees on work placement (referred to hereafter as “employees”). It also applies to former employees, job applicants, service providers, customers and suppliers or other third parties who are entitled to make a report in accordance with national legislation. It covers all business relationships and actions of WNG in all the countries in which we do business.

In addition, WNG also expects its business partners to act in an ethical manner and in accordance with the standards set out in this policy.

In so far as local legislative or administrative provisions are stricter than the requirements set out in this policy, the stricter local provisions must be applied.

2 Compliance concerns – what can I report?

2.1 What are compliance concerns?

Compliance concerns refer to actual or suspected violations of laws, regulations, internal policies, procedural guidelines or the Code of Conduct by or on behalf of the Wacker Neuson Group. This also includes breaches of human rights and environmental legislation at WNG or its direct and indirect suppliers.

If you are acting in good faith and have reasons to suspect that a compliance violation has taken place and your information is relevant and true, we would like to encourage you to report this suspicion or raise any issues you may have without delay by getting in touch with the contacts listed in subsection 3.2.

Identifying problems at an early stage and reporting possible compliance violations without delay are essential in order to avoid or mitigate the associated risks for WNG.

By submitting a report, you are helping to prevent damage to the reputation of WNG and avoid a situation where its assets are placed at risk. You are also protecting the rights of the parties concerned and you are helping us respond to and eliminate irregularities and put suitable follow-up measures in place. In so doing, you are safeguarding the long-term success of our company and the security of the jobs we provide.

2.2 What compliance concerns can I report?

You can, in particular, submit reports relating to misconduct or suspected compliance violations of a serious nature in the area of white-collar crime (e.g. criminal corruption offenses, antitrust law violations, fraud and embezzlement) or human rights and environment-related risks as well as violations in connection with human rights or environmental protection.

The reports that can be submitted to the central reporting body can relate to any of the following topics:

- Bribery / corruption / conflicts of interest;
- Violations of antitrust or competition legislation;
- Fraud / breach of trust / embezzlement / theft, other improper use of company resources;
- Capital market offenses, insider dealing;
- Tax evasion or aiding and abetting tax evasion, incorrect management of accounts;
- Money laundering, violations of export controls or sanctions;
- Human rights and environment-related violations at the Wacker Neuson Group and in its supply chain;
- Violations in relation to discrimination or harassment;
- Violations of occupational health and workplace safety provisions;
- Violations of data protection and information security provisions;

- Other violations of national law, breaches of the Code of Conduct or any other WNG policy;
- Reprisals against individuals who report suspicions according to this policy to the best of their knowledge and belief.

3 Reporting system – how can I make a report and who should I contact?

3.1 How can I submit a report?

Reports and issues can be submitted and raised in any form that can be accepted by the central reporting point or the designated contact (see 3.2. below):

- Via the Tell-it whistleblower system at www.bkms-system.net/wackerneuson;
(Employees can also find information about Tell-it on the intranet at wackerneusongroup.coyocloud.com/pages/corporate-information/apps/content/hinweisgebersystem-tell-it)
- By e-mail;
- In a meeting in person;
- Over the phone;
- By letter.

We would be grateful for any kind of evidence to back up your compliance concerns, however they may appear.

When reporting a violation, please include the following information:

- Reason for the report;
- Background and circumstances;
- Names of the individuals involved;
- Place and date of occurrence;
- If available: documents, evidence.

You could speed up the processing of your report if you also include evidence (especially in the German or English language). Never investigate the matter yourself and do not search for evidence to build a conclusive case.

We encourage you to provide your name when submitting a report, but if you think it necessary, you may choose to remain anonymous. Please note that our “Tell-it” whistleblower system is the only way to guarantee anonymity, if required, and that the system’s mailbox function allows us to send you follow-up questions anonymously. In practice, however, it can be more difficult to follow up on reports from anonymous sources. If you do decide to make an anonymous report and also refrain from using the anonymous mailbox function of Tell-it, we strongly recommend that you include as much information as possible in your report so that WNG can follow up the report during its investigation. Please be

aware that in particular incomplete reporting of the circumstances may mean that accusations cannot be fully investigated and an outcome cannot be achieved.

3.2 To whom can I report compliance concerns?

3.2.1 General points of contact

If you are a Wacker Neuson Group employee, we encourage you as a first step to discuss compliance concerns with the following contacts:

- Your line manager, (unless there is a potential conflict of interests that could influence your superior's point of view or readiness to act);
- The senior manager of your line manager or other senior members of management;
- Local HR department contact or local compliance officer;
- The works council responsible for your location.

These local contacts will then perform an initial review of the matter and if applicable involve the relevant WNG functions and/or contacts to carry out further investigations – always with the objective of finding a solution and safeguarding confidentiality. Especially if you are an employee and the reports concern your personal circumstances or your employment conditions, you should normally discuss these with your line manager or your local HR contact and you should not make a report via the whistleblower system mentioned in subsection 3.2.2.

However, if it is not possible for you to use either of these options, if this makes you uncomfortable, if criminal offenses are possible or if a matter raised in any of these ways remains unresolved, then you can report your concern to the central reporting point using any of the reporting methods mentioned in subsection 3.2.2, in particular the central whistleblower system Tell-it.

This also applies if you are not an employee of our company but rather an external third party.

We must point out that the protection afforded by Section 2 of the German Whistleblower Protection Act (HinSchG) only applies when a report is submitted via the methods explicitly referred to in subsection 3.2.2 and only for certain types of violations. Local rules of law of other legal systems apply analogously. At WNG, however, protection is afforded to every whistleblower who submits a report in good faith.

3.2.2 Defined methods for submitting reports to the central reporting point

You can report your compliance concerns in accordance with subsection [2.2](#), in particular if they relate to criminal and administrative offenses, to the central reporting point of the Wacker Neuson Group using the following reporting methods:

- Online “[Tell-it](#)” whistleblower system which can be accessed 24/7 from any location in the world (including anonymously if preferred),
- Contact the Corporate Compliance Office (“**COMP**”) of the Wacker Neuson Group
 - by e-mail: compliance@wackerneuson.com,

- by phone +49 89 35402-2222,
 - by arranging a personal meeting at HQM Munich.
- If you are an employee: via phone or – at HQM Munich – in person to the members of the Compliance Committee (referred to hereafter as “**WNCC**”) (this normally consists of the Head of Corporate Legal & Compliance (CLC, chair), the Head of Corporate Human Resources (CHR) and the Head of Corporate Audit (CAU)).

The “Tell-it” whistleblower system is technically operated by an independent service provider (EQS Group AG) at the instruction of WNG. COMP is responsible for overseeing the content of the system. Together with Wacker Neuson SE’s data protection officer, it checks the admissibility under data protection law of the establishment of facts.

If you wish to report compliance concerns anonymously, you can do so via the Tell-it whistleblower system subject to the local laws and regulations of your location. Even with a non-anonymous report, however, the identity of all parties involved in a report is safeguarded as securely as possible during and after the investigation of the reported circumstances at all times and subject to the applicable laws. This includes not only the identity of the whistleblower but also all witnesses and other individuals who could be the subject of an accusation.

3.2.3 External reporting channels

We must point out that nothing in this policy prevents or restricts you from choosing to pass on confidential information to external reporting channels. You do not need the prior permission of WNG to express such concerns and you are not obliged to inform WNG after you have done so.

In Germany, you may for example turn to the external reporting body of the Federal Office of Justice. You may report information about a violation which you become aware of in connection with your work to this body. Please note that there are different reporting bodies in individual EU Member States and/or countries.

In most cases, it should not be necessary to inform external bodies. We therefore recommend that the first step should **always** be internal disclosure of compliance concerns. This is the only way to uncover irregularities in good time and ensure they are eliminated.

3.3 Who do I have to contact if I, as a manager or a person in another position of trust, am informed about compliance concerns?

All managers and employees of WNG are responsible for ensuring compliance with this policy and reporting compliance concerns in accordance with this policy. Managers bear an even greater responsibility in this area than employees. They are obliged to carry out their management duties with integrity and support the implementation of the Code of Conduct for Employees. A manager can be held accountable for failing to report a problem or initiate measures to rectify it.

As a manager, you are often the first point of contact for employees with compliance concerns along with local HR departments, works councils or local compliance officers. If you are in such a position and have received a report on a topic mentioned in subsection 2.2, you should carefully document the information described in subsection 4.1 below, treat the report as confidential in other respects and, during your initial investigation of the matter, involve the smallest possible number of people i.e. comply with the “need-to-know” principle.

Less serious compliance concerns, for example those related to local working conditions or the conduct of colleagues towards each other, are often easily resolved on the spot. **However, if you receive reports about serious criminal offenses or administrative offenses, such as corruption, fraud, antitrust violations or violations of human rights, or if the circumstances concern other WNG locations or companies, you must report these compliance concerns without delay to the central reporting point (compliance@wackerneuson.com) and forward the reports along with the information described in subsection 4.1 to the central reporting office for further processing.**

4 Investigation of reported compliance concerns

4.1 What happens to my reported concern?

Every report received by the central reporting point is treated as confidential in consideration of data protection law. This means that individuals who have knowledge of the existence, the processes, the findings and the outcome of investigations in connection with your compliance concerns are – subject to the applicable laws and regulations – bound by the duty of confidentiality and also that the smallest possible number of other persons are involved on a “need-to-know” basis.

If you have reported your concern to the central reporting point, you will receive an acknowledgment of receipt of your report within seven days. This reporting point will maintain contact with you throughout the process, as well as seeking to clarify any unanswered questions and if applicable discuss the circumstances of the report with you.

If you have reported compliance concerns as defined in subsection [2.2](#) using a reporting method other than those defined in subsection [3.2.2](#), and these concerns relate to serious criminal offenses or they cannot otherwise be resolved on the spot, the responsible senior manager and/or function which received your report must document the following information and forward it without delay, as reported by the whistleblower, to the central reporting point:

- Your name and role, unless you wish to remain anonymous;
- Date and time of submission of the report;
- Copy of original e-mail, letter or transcript of the phone call;
- Name and role of recipient of your report (e.g. manager).

In certain cases, WNG may be obliged to disclose information about the report to the competent authorities. To the extent permitted by law and if possible given the circumstances, the whistleblower shall be informed about this intention.

Following an initial review by COMP and provided that the underlying circumstances of the report appear plausible, the report is forwarded to the WNCC and, depending on the subject matter, forwarded to whoever is responsible within WNG, who will be bound by a corresponding duty of confidentiality.

Due to special responsibilities in these areas, reports on the following subject matter are submitted as follows:

- Human rights violations and environmental offenses at WNG and its suppliers to the Manager Supply Chain Due Diligence,

- Data protection law and information security breaches to the Group Data Protection Officer for forwarding to the data protection officer or data protection coordinator responsible for the respective company,
- Violations of the German General Act on Equal Treatment (AGG) to the body responsible for handling complaints pursuant to § 13 AGG (if established), or else to the Group HR department (if applicable for forwarding to the HR department responsible for the respective company), and
- Breaches of labor law to the Group HR department (if applicable for forwarding to the HR department responsible for the respective company).

The responsible function investigates the reported compliance concerns in accordance with this policy. If required for further clarification, this function will ask you as the whistleblower to answer some follow-up questions and/or may call in specialists from other departments (e.g. Export Control, Data Protection, Company Security, Internal Auditing, IT Security, Manager Supply Chain Due Diligence or similar). Every report is handled with objectivity, fairness and impartiality. The investigation and review of your compliance concerns are carried out independently. Both incriminating and exonerating facts are gathered and examined.

When the internal investigation has been completed, the COMP or another function responsible for the investigation prepares an investigation report containing a description of the issue and the outcome of the investigation.

If the same circumstances form the subject matter of several reports, these may be amalgamated into a single report. The reasons for doing so must be documented.

Please note, however, that not every report leads to a formal investigation. Sometimes other measures may be expedient, for example a written clarification or mediation.

4.2 How is my compliance concern addressed?

The central reporting point and all responsible functions entrusted and involved with investigating compliance concerns have a high degree of autonomy vis-à-vis other WNG companies and functions.

The chief compliance officer reports directly to the CEO or, if required, to the Supervisory Board, its committees or individual members of the Supervisory Board.

If an employee of a function, for example the HR department or legal department, who is involved in an investigation finds themselves faced with a potential conflict of interests, the employee must inform COMP and remove themselves from the investigation process. If a COMP employee is faced with a potential conflict of interests due to an investigation, they must inform the chief compliance officer and also remove themselves from the investigation process.

4.3 How can I remain updated with information?

After you have raised your issue or reported your compliance concerns using any of the available reporting channels, you will receive a reply within seven days.

If the employee who has reported the compliance concerns is known, they will, if possible, be informed about follow-up measures that are due to be or have already been taken and the reasons for these

measures within three months of the date of reporting the compliance concerns, unless this would jeopardize the ongoing investigation or the rights of third parties who are the subject of the report or who were named in the report. This means that due to confidentiality obligations, the protection of privacy and the legal rights of the involved parties, we are not always able to give you details about the outcome of the investigation. Everyone involved, including the accused, is entitled to confidentiality. Therefore, if you are involved in an investigation or learn about it, you are obliged to treat the matter as confidential.

If the compliance concerns are reported anonymously, the feedback will, as far as possible, be sent using the anonymous reporting method (in particular via the anonymous mailbox function of Tell-it).

4.4 What happens if I have misjudged the circumstances?

If the outcome of the plausibility check (which involves an initial check on whether a violation of legal regulations or internal policies, in particular the Code of Conduct, is likely and a WNG company is faced with a material financial risk or long-term damage to its reputation) does not confirm the assumption of misconduct, the report will be concluded and the whistleblower (if they have let it be known that they want a reply) will be informed about the outcome including the reasons for the decision. You as a whistleblower will not face adverse consequences in such a scenario. However, if you intentionally provide false information or knowingly make a report that is not true, in order to cause damage to third parties for example, you may be subject to disciplinary measures up to and including termination.

4.5 What must I do if I am the subject of an accusation?

WNG makes a point of treating whistleblowers fairly, and the same applies to employees or suppliers who are affected by accusations. If an investigation has been started, all individuals who are the subject of an accusation will be contacted at an appropriate stage of the process by the person appointed to lead the investigation. The information disclosed to them may have to be restricted to avoid revealing the identity of the person who made the report after requesting anonymity. In most cases, an accused person is only invited to discuss the matter if the appointed investigator can present sufficient evidence for an effective questioning. In general, this is likely to be the case towards the end of the investigation process.

4.6 Prohibition of retaliatory measures

WNG does not tolerate any form of retaliation against employees or third parties who have, in good faith, reported compliance concerns as defined by this policy, raised any issues or participated in internal investigations. In line with this, WNG will adopt practical measures to protect the identity of the whistleblower, ensure that their identity is not revealed without their consent (unless WNG is legally obliged to do so), and stop any attempts to identify the whistleblower.

Retaliatory measures include the following:

- An attempt to identify the whistleblower and/or make their identity known inside or outside of WNG against their wishes;
- A direct or indirect threat, an act of intimidation or the exertion of pressure against the whistleblower or a witness involved in the investigation or against individuals involved in the administration and conducting of an investigation;

- Any form of attempt to convince or force a person to change their statement, or any other interference in an investigation process;
- Commercial measures against third parties such as the termination of contracts or the refusal to do business with a company.

Further examples of retaliatory measures against employees include, but are not limited to:

- Subjecting an employee to a disciplinary measure;
- Dismissal, release, demotion, harassment or intimidation of an employee;
- Transfer of an employee contrary to their wishes;
- Refusal to transfer or promote an employee;
- Subjecting an employee to an employment or a retirement condition that is changed or remains changed to their detriment;
- Refusal to provide a reference for an employee or the provision of a negative reference by the employer;
- Refusal to appoint an employee to a job, a profession or an office; or
- Threatening an employee with any of the above-mentioned measures or otherwise placing them at a disadvantage in relation to their job, profession or office, including their employment opportunities and job security.

The above retaliatory measures prohibited by WNG may therefore – along with all other violations of this policy by WNG employees – in turn lead to investigations and disciplinary or other suitable measures against the persons responsible for the retaliation, including release from or termination of the employment relationship, measures under civil law or prosecution under criminal law.

If you think that you are the target of retaliatory measures because you submitted a report or raised an issue or because of your participation in the investigation of a compliance violation, or if you have identified other violations of this policy, you should report the matter without delay to COMP or to any of the contacts listed above or use one of the mentioned reporting methods.

5 Disciplinary measures

If applicable, disciplinary measures will be taken against individuals who were the subject of compliance investigations and who have been proven to have committed a violation. In addition, once the internal investigation has been completed, WNG may adopt measures to prevent future misconduct in the business area concerned and in all areas of WNG. This shall be without prejudice to any possible civil law claims or prosecution under criminal law.

If the report was submitted to the central reporting point and investigated by the latter, the WNCC will make a recommendation on suitable disciplinary measures. These disciplinary measures will be decided on and implemented by the HR department, if required after obtaining the required approval or instructions from employee representative bodies.

6 Recording and retention of information

WNG shall keep records of all activities, reports and information received in the context of this policy. All records shall at a minimum be classified and treated as confidential. The records shall be retained in accordance with the applicable law provided this is necessary for business purposes, or longer if this is required due to tax rules, works council agreements, or official or other standards for audits, investigations or other legal measures.

7 Final provision

This policy was approved by the Executive Board on 07.08.2024 and comes into force with immediate effect. It is binding for all WNG Group companies.