



# Policy on reporting compliance violations ("Speak-Up Policy")

Hoyer SE (together with its affiliated companies within the meaning of Sections 15 AktG "Hoyer") is subject to various laws and regulations in all areas.

Violations of applicable laws and regulations can lead to significant risks for Hoyer and its employees. It is therefore part of the corporate culture to ensure that all Hoyer employees act in accordance with applicable laws and regulations. Furthermore, compliance violations and, in particular, human rights or environmental risks along the supply chain should be identified, investigated, and prevented in the future.

This policy is intended to encourage Hoyer employees and enable them to report identified or reasonably suspected violations of applicable laws and regulations. This also includes the responsible treatment of human rights and the environment. Against this background, Hoyer takes the obligations of the German Supply Chain Due Diligence Act ("LkSG") and the German Whistleblower Protection Act ("HinSchG") very seriously.

## 1 Field of application

This policy applies to all employees, part-time workers, interns, executives, managing directors, or comparable bodies of Hoyer, as well as persons who, due to their economic dependence, are to be regarded as employee-like persons, and temporary workers assigned to Hoyer. In connection with compliance with human rights and environmental protection standards, the reporting channel is also open to third parties such as suppliers, customers, and other affected parties. This guideline and the rules contained therein must be observed, even if they are stricter than the applicable law. If national legal regulations contain stricter requirements, these shall take precedence.

change of workplace, imposition of disciplinary measures or demotion, and withholding of promotion. This also applies if the employee or third party concerned has not filed a report, provided that it is suspected that a report could be filed or has been filed.

## 2 Terms and definitions

**Hoyer** refers to Hoyer SE and all its affiliated companies within the meaning of Sections 15 of the German Stock Corporation Act (AktG).

**Employees** within the meaning of this policy are all employees, part-time workers, interns, executives, managing directors, or comparable bodies of Hoyer, as well as persons who are to be regarded as employee-like persons due to their economic dependence, and temporary workers assigned to Hoyer in accordance with the respective national legal regulations.

**The confidential advisor** is bound to strict confidentiality and acts as an independent, impartial reporting office. Incoming reports are received and processed freely and objectively excluding conflicts of interest.

**A compliance violation** is conduct that violates applicable laws or internal guidelines, regulations, and principles (in particular, Hoyer's Code of Conduct).

**Good faith** means that, at the time of reporting, the reporting employee of the Hoyer Group has reasonable suspicion and grounds to believe that the reported information is accurate based on the circumstances known to them.

**Retaliatory action** is any behavior to the detriment of an employee or a third party based on the reporting of information, including dismissal, intimidation or harassment, business boycott, damage to reputation, wage reduction, transfer,

## 3 Principles and objectives

This policy is intended to encourage and enable all employees to report any identified or reasonably suspected violations of applicable laws and internal policies, regulations, and principles that come to their attention. In accordance with this policy, we expect employees to report the following in particular:

- (1) Violations or reasonable suspicion of violations of applicable national and international laws and regulations, in particular with regard to corruption, bribery, fraud, health and safety hazards (including excessive working hours), environmental pollution (water, air, soil, etc.), conflicts of interest, human rights violations (including employee rights), discrimination, harassment, antitrust law and unfair competition, tax and accounting obligations, money laundering/terrorist financing, data protection, and IT.
- (2) Violations concerning human rights or environmental risks occurring along the supply chain in addition to the organization's own business operations. These include, for example, the destruction of natural resources, breaches of prohibitions on child labor, forced labor, and all forms of slavery, discrimination in employment and violations of freedom of association.
- (3) In connection with human rights or the environment, in addition to violations in our own business area, violations in the supply chain and human rights or environmental risks along the supply chain also fall within the scope of this policy. These include, for example, the destruction of natural resources, violations of the prohibition of child labor, forced labor, and all forms of slavery, the prohibition of unequal treatment in employment, and disregard for freedom of association.

### 3.1 Protection against retaliation and prohibition of abuse

Hoyer firmly believes that effective reporting structures



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and an open and transparent corporate culture help to protect the company, employees, customers, and business partners from damage and reputational risks.

Hoyer is therefore committed to protecting employees and third parties who are also protected by applicable laws from retaliation. Employees and third parties need not fear any negative consequences of a discriminatory or disciplinary nature if they make a report in good faith or express questions, doubts, or concerns. Hoyer does not tolerate threats, harmful behavior, or retaliation of any kind. Such behavior would itself constitute a violation of our values and could result in disciplinary action. Hoyer also expects its suppliers, customers, and other partners not to take retaliatory action in the above cases. Protection against retaliation also applies if employees are not absolutely certain about a matter, provided they act in good faith.

Intentional misuse of the reporting system and this policy for abusive practices (i.e., submitting reports in bad faith) is strictly prohibited. An employee who knowingly reports false information is not protected by this policy and may face disciplinary action as well as criminal and civil penalties.

Furthermore, this policy does not provide protection against disciplinary action for a violation if the employee was involved in the reported violation. However, the fact that the employee reported the violation can – and usually will – be considered a mitigating factor in any disciplinary proceedings.

## 3.2 Confidentiality and anonymity

The confidentiality of reports, the identity of the reporting person, the persons concerned, and any third parties mentioned in the reports will be maintained as far as possible. Hoyer's reporting system allows anonymous reports, insofar as this is permitted under applicable laws and regulations, in particular data protection and labor laws and regulations. Nevertheless it may be possible that the role as a reporter, person affected by the report, or third party may be revealed to others in subsequent investigations within the framework of applicable laws. In any case, Hoyer will make every effort to treat the identity of the reporter and the reports confidentially, unless:

- The employee making the report has given their consent to disclosure;
- Disclosure is necessary to comply with a legal obligation to which Hoyer is subject;
- The information is disclosed to law enforcement authorities at their request;
- Disclosure is made on the basis of an order in administrative proceedings following a report, including administrative fine proceedings;
- The disclosure is necessary for Hoyer to effectively investigate the report and take appropriate action;
- The reporting employee intentionally or grossly negli-

gently reports incorrect information about violations.

Employees should bear in mind that the investigation of a report and the handling of the matter is usually facilitated if the report is not submitted anonymously and if questions (or follow-up questions) about the facts can be asked. However, whistleblowers are free to decide how they submit reports and whether they are available for follow-up questions.

## 3.3 Independence

Hoyer's internal reporting office is impartial, independent, and bound to confidentiality. The employees of the internal reporting office carry out their work objectively and free from instructions from other departments or bodies of the company.

## 3.4 Data protection

Hoyer considers data protection, privacy, and data security requirements to be of great importance. Hoyer therefore complies with the applicable data protection laws and regulations as a minimum standard in relation to this policy.

**(1) Notification of persons who are the subject of reports**  
Hoyer informs the persons affected by the report whose conduct has been reported after receiving the relevant complaint in compliance with the applicable data protection laws and regulations. The persons affected by the report will be informed within a reasonable period of time – usually no longer than one month – about the alleged facts and the person or department responsible for handling the report. The persons affected by the report must be informed at the latest when this is absolutely necessary for taking action, for example, if labor law measures provide for a hearing. Information will also be provided if this is necessary as a follow-up measure in accordance with Section 18 No. 1 HinSchG in order to clarify the violation. However, if this information could jeopardize the effectiveness of the investigation, the securing of evidence, or the reporting procedure, or if it conflicts with the overriding legitimate interests of third parties, it will only be provided once these risks no longer exist. This requires a case-by-case assessment.

In any case, the identity of the reporting person will not be disclosed unless this is absolutely necessary for compliance with a legal obligation to which Hoyer is subject or for other legitimate purposes and is also permitted by the applicable data protection and labor laws and regulations.

### (2) Retention of record

Records of whistleblower reports and related investigations are stored in accordance with applicable laws for as long as necessary to achieve Hoyer's legitimate purposes (in particular the operation of internal reporting systems and compliance with legal



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obligations). Legitimate purposes include the establishment, exercise, or defense of legal claims or ensuring compliance with legal obligations (including those under the HinSchG) to which Hoyer is subject. The documentation will generally be deleted three years after the conclusion of the proceedings. The documentation may be retained for longer in order to comply with the requirements of the HinSchG, the LkSG, or other legal provisions, as long as this is necessary and proportionate. Accordingly, records relating to pending litigation or investigations will not be deleted as long as the data storage is necessary to achieve the purposes of such proceedings. In such cases, the information will be retained for the duration of the respective litigation or investigation, or even longer, if required and permitted by applicable data protection laws and regulations.

Personal data in reports that do not fall within the scope of this policy will be deleted immediately in accordance with applicable laws and regulations.

## 4 Procedure for submitting reports and follow-up measures

### 4.1 Submitting reports

Employees are encouraged to report suspected irregularities, concerns, doubts, and suspicions at any time.

The more information provided, the better Hoyer can understand and investigate the reported matter. This means that all relevant information about the matter in question, including information about the persons involved and relevant background information, as well as supporting documents or other evidence that could be helpful in investigating the report, should be submitted.

When submitting information, employees are free to choose whether they wish to disclose their identity or remain anonymous, provided this is permitted under applicable law.

Hoyer has implemented various complaint channels that are available around the clock and cover numerous languages. Some complaint channels are accessible to everyone, while others are only available to employees:

#### (1) Reporting channels for all interested parties

Via the Internet: Anyone can submit a complaint using the online tool on the Integrity Channel homepage.

By mail: Complaints can be sent by mail to the head office in Visselhövede (Rudolf-Diesel-Straße 1, 27374 Visselhövede) for the attention of the confidential advisor. This takes into account all persons without direct access to the Internet.

#### (2) Additional reporting channels for employees

Employees can submit their reports not only online

and by mail, but also in person, by telephone, or by email. These can be submitted to their direct supervisor, the human resources department, and/or the designated representative. If choosing to submit a written report, it can be submitted in any language.

#### (3) Complaint procedure

Upon receipt of the report, the internal reporting office will contact the whistleblower and keep them informed of the status of the investigation in accordance with applicable laws.

The whistleblower will receive confirmation of receipt of the report within seven days and will be informed of the status of the investigation within three months of receiving the confirmation of receipt at the latest. This applies regardless of whether the whistleblower is an employee or a third party. Hoyer will involve the whistleblower in the process in an appropriate and suitable manner.

## 4.2 External reporting channels

Hoyer encourages everyone to submit reports directly and internally to Hoyer, as such compliance violations can jeopardize the company's core values and high standards of ethics and integrity.

However, persons required to report are also permitted to report certain violations to the competent national authorities in accordance with the Whistleblower Protection Act. Persons required to report can also visit the website of the competent national authority to find out when and how they can make external reports in accordance with the applicable laws and regulations.

In Germany, the following external reporting offices exist:

- Bundesamt für Justiz: Federal Office of Justice (office(s) for external reports);
- Bundesanstalt für Finanzdienstleistungsaufsicht: Federal Financial Supervisory Authority;
- "Bundeskartellamt": Federal Cartel Office (for violations of competition law).

In addition, external reports can also be made to the following bodies/institutions/other agencies of the European Union in particular :

- European Commission;
- European Anti-Fraud Office (OLAF).

## 5 Violations and consequences

Violations of this policy can have serious consequences for Hoyer and the individuals concerned (e.g., damage to reputation). Hoyer could also be held liable under civil law, prosecuted under criminal law, or generally come under scrutiny by the authorities. Violations of this policy may also result in disciplinary measures, including dismissal and termination



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of employment for the individuals concerned. Violations may also result in fines and imprisonment for the individuals concerned.

## 6 Questions/reports of violations

If you have any questions about this policy, please contact Hoyer's internal reporting office. The same applies if you become aware of possible violations of this policy.

### Approved

Start of validity

Name

Position