

WHISTLEBLOWER POLICY OF THE DREES & SOMMER GROUP

Effective as of November 2026

WHISTLEBLOWER SYSTEM AT DREES & SOMMER

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Applicability of the Whistleblower Policy

- This Whistleblower Policy sets out the process and internal structures for processing and handling the following reports (hereinafter together: "Reports") at the Drees & Sommer Group:
  - Reports in accordance with the EU-Directive on the Protection of Whistleblowers and the national implementing laws (hereinafter together: "**Whistleblower Protection Regulations**")
  - **Compliance reports** on legal violations relating to Drees & Sommer's core compliance risks (anti-corruption, antitrust law, conflicts of interest, donations, sponsoring, memberships)
  - Reports of violations of **other internal Drees & Sommer rules and regu**lations
  - Complaints relating to **discrimination** under the General Act on Equal Treatment

- This Policy applies to Drees & Sommer SE and all subsidiaries and majority shareholdings within the Drees & Sommer Group in and outside Germany
- Drees & Sommer also operates a complaints procedure in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains ("LkSG") for reporting indications of human rights-related or environmental risks or human rights-related or environmental breaches of duty in its own business area and at its suppliers. A separate set of procedural rules has been in force since 1 January 2023 for dealing with complaints under the LkSG

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General information on whistleblower protection regulations

- The legal basis for the whistleblower protection regulations in the EU Member States is the EU-Directive No. 2019/1937 of 23.10.2019, which was adopted by the European Parliament and the Council for the protection of whistleblowers (hereinafter: "Whistleblowing-Directive", see Annex 6)
- Each EU Member State was required to implement the provisions of the Whistleblowing-Directive into its national law. This policy takes into account the specifics of local whistleblower protection laws where these are mandatory for an international Drees & Sommer company
- Background for the enactment of the new whistleblower protection regulations :
  - Violations of the law cause serious damage to the public interest
  - Whistleblowers can make a decisive contribution to uncovering and stopping legal violations, since it is often these persons who are the first to notice the wrongdoing in the course of their work-related activity
- Goal of whistleblower protection legislation:
  - To strengthen enforcement of legal acts through effective whistleblower protection by :
    (1) establishing appropriate reporting channels for whistleblowers and
    (2) a statutory ban on reprisals against whistleblowers

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Most important terms under the whistleblower protection regulations

- **Whistleblowers**: atural persons who have obtained information about violations in connection with their work-related activities and report or disclose such information to the reporting points provided for by law
- **Report**: oral or written communication of information about violations. This includes not only knowledge, but also reasonable suspicion of actual or possible violations that have already occurred or are very likely to occur, as well as attempts to conceal such violations. Reasonable suspicion is sufficient, no clear evidence is required
- **Violations**: unlawful acts or omissions, abusive practices within the organization that fall within the substantive scope of the relevant whistleblower protection legislation
- **Reprisal**action or omission triggered by a report or disclosure, direct or indirect, in a professional context that causes or may cause the whistleblower to suffer an unfair disadvantage (e.g., early termination of employment/contract, business boycott, blacklisting, etc.)
- **Internal reporting**: if the notification is made within the Drees & Sommer Group, regardless of whether it is made to an internal reporting point or to a commissioned service provider (e.g. ombudsperson). For details of the reporting points set up at Drees & Sommer, see pages 6-7
- **External reporting**: a notification directly to the competent authorities, e.g. to an EU body or a national authority. For the list of external competent authorities, see annexes 1-6
- **Disclosure**: making information about violations available to the public

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Internal reporting point – compliance officers

- The internal reporting point for information within the Drees & Sommer Group has been set up at the **compliance officers**. The compliance officers are available in person during normal office hours (Mon-Fri, 8:00 a.m. - 4:00 p.m.) as well as at any time by telephone, e-mail or mail under the following contact details :
  - Email: compliance@dreso.com
  - Phone: +49 172 7690796 / +49 172 76 997 91 / +49 172 7693939
  - Address: Untere Waldplätze 28, 70569 Stuttgart / Liebknechtstrasse 33, 70565 Stuttgart

- The task of the internal reporting point is to operate suitable reporting channels (see next page), to manage the procedure for internal reports and to take appropriate follow-up actions

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Additional reporting channel – ombudsperson

- In addition to the option of contacting the internal reporting point, potential whistleblowers also have the option of submitting reports and information both by disclosing their identity and **anonymously** to the following persons who act as ombudspersons for Drees & Sommer:

 **Christine Ostwald** **Attorney at law** **Specialist for labour law**	 **Dr. Stefan Meßmer** **Attorney at law**
Deals with the area of labor law, compliance and whistleblower systems	Deals with antitrust law, as well as all legal and factual questions related to compliance & whistleblower systems
Baker Tilly Rechtsanwaltsgesellschaft mbH, Nymphenburger Straße 3b, 80335 München M: +49 (0)172 8461843 E: Dreso-Ombudsservice@bakertilly.de	Baker Tilly Rechtsanwaltsgesellschaft mbH, Calwer Straße 7, 70173 Stuttgart M: +49 (0)151 14553061 E: Dreso-Ombudsservice@bakertilly.de
Availability: in person during regular office hours (Mon-Fri, 8:00 a.m. - 6:00 p.m.) and at any time by phone, e-mail or mail Languages: German, English	

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Preference for internal reporting channels including the ombudsperson

- Whistleblowers generally have a free right of choice with regard to the use of internal reporting points (compliance officers or ombudsperson) and external reporting points (authorities)
- Drees & Sommer recommends and asks potential whistleblowers to report information directly to the compliance officers via the internal reporting points or to the ombudsperson via the reporting channel instead of contacting the external authorities
- We believe that internal reporting brings added value to both whistleblowers and the company, as any wrongdoings can be clarified
  - within the company's own organization,
  - at an early stage, quickly and without complications,
  - if possible, without involving the state investigating authorities and
  - while avoiding publicity and the associated damage to the company's image
- Whistleblowers give the organization **the opportunity to identify potential for improvement and create transparency**!
- In addition
  - the use of the whistleblower system is free of charge and completely voluntary
  - whistleblowers can submit reports to Drees & Sommer either anonymously via the ombudsperson or by stating their identity

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Eligibility to report and content of reports

- **Personal and regional scope - who can report a tip to Drees & Sommer?**
  - all Drees & Sommer employees from all D&S locations (including part-time and temporary employees, loan workers, interns, trainees, support staff, etc.)
  - former Drees & Sommer employees and applicants for a position at Drees & Sommer
  - shareholders, persons in management and supervisory bodies
  - persons who could suffer reprisals in a work-related connection (colleagues, relatives of the whistleblower)
  - Business partners and other third parties in business contact with Drees & Sommer

- **Material scope - which violations can be reported to Drees & Sommer?**
  - Violations that are subject to penalties or fines under the respective local law
  - Violations of national and EU legal acts in specific areas, such as money laundering, product, traffic and food safety, environmental protection, etc. (for details, see the whistleblower protection regulations in annexes 1-6)
  - Violations of Drees & Sommer's internal compliance regulations
  - Complaints regarding discrimination in accordance with the General Act on Equal Treatment
  - ➢ Knowledge of actual violations is not mandatory - well-founded suspicions/concerns are sufficient

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Procedural rules (1)

- **Receipt of reports**
  - Receipt of a report by the internal reporting point / ombudsperson in verbal or text form
  - Checking whether the report falls within the scope of responsibility of the reporting point
  - Confirmation of receipt of the report within **seven days** at the latest: at the same time, information on the next steps, the timeframe, the confidentiality of the identity and protection against disadvantage or punishment
- **Follow-up actions**
  - the internal reporting office can take the following measures in accordance with the legal requirement:
    - Referral of the whistleblower to other competent unit
    - Conducting an internal investigation (see next page)
    - Termination of the procedure due to lack of evidence or for other reasons
    - Handing over the case for further investigation to the competent department within the organization or to the competent external authority

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Procedural rules (2)

- **Investigation of the facts of the case**
  - the contact person discusses the facts with the whistleblower. Care should be taken to ensure that trust is created in the process and that communication is always characterized by a respectful, sensitive approach
  - financial and time resources are made available to fully clarify the facts. All parties involved are given the opportunity to comment, with an appropriate deadline set
  - in clarifying the facts, the following should be determined: Validity of the report, extent of the breach of duty, responsibilities, persons affected, damages, potential consequences
  - contact must be maintained with the whistleblower on an ongoing basis to provide information on the status of the investigation
  - Within **three months**, the whistleblower should receive a status report (on planned and already taken follow-up actions and their reasons)
- **Documentation**
  - all incoming reports and the decision on the report are to be documented in a permanently retrievable manner
  - confidentiality must be ensured during documentation
  - the documentation is deleted three years after completion of the procedure

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Incentives for reporting to the ombudsperson

- **Securing the anonymous procedure through**
  - the ombudsperson's duty of confidentiality as an attorney at law and
  - the ombudsperson's right to refuse to testify as an attorney at law
- **Handling of information given to the ombudsperson**
  - if the ombudsperson receives a report, the further procedure will be coordinated between the ombudsperson and the whistleblower
  - the ombudsperson assures the whistleblower of absolute confidentiality in relation to Drees & Sommer
  - reports will only be passed on to Drees & Sommer if the whistleblower expressly agrees in advance - the identity of the person will also only be passed on with prior express consent
  - if the information is so specific that the identity of the person providing the information can be concluded from it, it will only be passed on if the person providing the information consents to it
  - if a report is submitted stating the identity of the whistleblower, the ombudsperson will inform the whistleblower about the further course of action
  - If you are unsure or have an "uneasy feeling", please feel free to contact the ombudsperson - he or she will advise you in this case and, if necessary, refer you to the appropriate office

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Protection of whistleblowers - protection against false reports

- **Prerequisite for the protection of the whistleblower in the case of an internal report**
  - at the time of the report, sufficient reason to believe that the information reported is true
  - reporting of violations that fall within the scope of the whistleblower policy or sufficient reason to believe that this is the case at the time of the report (for scope of application, see page 9)
- **Exclusion of the whistleblower's responsibility**
  - no legal responsibility for obtaining/accessing information, provided this does not constitute an independent criminal act
- **Prohibition of reprisals**
  - Reprisals against whistleblowers, including threats of reprisals or attempted reprisals, are prohibited
  - Liability for damages of the disadvantaging party in case of violation of the prohibition of reprisals
- **Deliberate false reports**
  - Liability for damages on the part of the party providing the information in the event of intentional or grossly negligent reports
  - If applicable, criminal consequences in the case of intentionally untrue reports

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Explanation to the annexes – Whistleblower protection regulations and list of external reporting points

- It is mandatory for companies with at least 50 employees to set up an internal reporting point. The additional obligation to provide information to employees about internal and external reporting points and reporting procedures also only applies to these companies
- Currently (as of November 2026), the following Drees & Sommer companies are obliged to implement the above measures:
  - Drees & Sommer SE (Germany)
  - EPEA GmbH (Germany)
  - macom GmbH (Germany)
  - Drees & Sommer Luxemburg S.á.r.l. (Luxembourg)
  - Drees & Sommer Netherlands B.V. (Netherlands)
  - Drees & Sommer GmbH (Austria)
  - Drees & Sommer Espana S.L. (Spain)
  - Drees & Sommer Hellas M. EPE (Greece)
- Irrespective of the legal obligation, the Drees & Sommer whistleblower system is available to employees of all Drees & Sommer companies in accordance with this Whistleblower Policy. Only with regard to the following information, we limit ourselves to those countries in which the provision of information is mandatory by law

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WHISTLEBLOWER PROTECTION REGULATIONS AND LIST OF EXTERNAL REPORTING POINTS

Annex 1 - Germany

- Link to the full text of the German Whistleblower Protection Act ("HinSchG") - in force since July 2, 2023 (for Drees & Sommer SE effective immediately, for EPEA GmbH and macom GmbH only from 17 December 2023)
- Information on the procedure for external reports can be found in the text of the Act and on the websites of the external whistleblowing bodies (see links below)
- At the **federal level**, the following authorities in Germany are appointed to receive external reports**:**
  - in general: **Bundesamt für Justiz** (Federal Office of Justice) – (Link to whistleblower reporting point)
  - for violations in the area of financial services supervision: **Bundesanstalt für Finanzdienstleistungen** (Federal Financial Supervisory Authority) (Link to whistleblower reporting point)
  - for violations in the area of restraints of competition: **Bundeskartellamt** (Federal Cartel Office) (Link to whistleblower reporting point)
- Further external reporting points may be implemented at the **level of the individual federal states**

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Annex 2 – Luxembourg (1)

- Link to the full text of the Luxembourgian Whistleblower Protection Act („Loi du 16 mai 2023 portant transposition de la directive (UE) 2019/1937 du Parlement européen et du Conseil du 23 octobre 2019 sur la protection des personnes qui signalent des violations du droit de l'Union") – in force since 21 May 2023 (for D&S Luxembourg effective only from 17 December 2023)

- Information on the procedure for external reports can be found in the text of the Act and on the websites of the external whistleblowing bodies (see links below)

- In Luxembourg, the following authorities are appointed to receive external reports:
  - La Commission de surveillance du secteur financier (Link)
  - Le Commissariat aux assurances (Link)
  - L'autorité de la concurrence (Link)
  - L'Administration de l'enregistrement, des domaines et de la TVA (Link)
  - L'Inspection du travail et des mines (Link)
  - La Commission nationale pour la protection des données (Link)
  - Le Centre pour l'égalité de traitement (Link)
  - Le Médiateur dans le cadre de sa mission de contrôle externe des lieux où se trouvent des personnes privées de liberté (Link)
  - L'Ombudsman fir Kanner a Jugendlecher (Link)

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Annex 2 – Luxembourg (2)

- L'Institut luxembourgeois de regulation (Link)
- L'Autorité luxembourgeoise indépendante de l'audiovisuel (Link)
- L'Ordre des avocats du Barreau de Luxembourg et l'Ordre des avocats du Barreau de Diekirch (Link)
- La Chambre des notaires (Link)
- Le Collège medical (Link)
- L'Administration de la nature et des forêts (Link)
- L'Administration de la gestion de l'eau (Link)
- L'Administration de la navigation aérienne (Link)
- Le Service national du Médiateur de la consummation (Link)
- L'Ordre des architectes et des ingénieurs-conseils (Link)
- L'Ordre des experts-comptables (Link)
- L'Institut des réviseurs d'entreprises (IRE) (Link)
- L'Administration des contributions directes (ACD) (Link)

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Annex 3 - Netherlands

- In the Netherlands, two whistleblower protection acts apply in parallel:
  - the "old" act covers reports on "all misconduct affecting the company", while the
  - "new" act covers reports of violations of the EU acts referred to in the Whistleblowing Directive
- Link to the full text of the new Dutch Whistleblower Protection Act („Wet bescherming klokkenluiders) – in force since 18 February 2023 (for D&S Netherlands effective only from 17 December 2023)
- Link to the full text of the old Dutch Whistleblower Protection Act („Wet Huis voor klokkenluiders“)
- Information on the procedure for external reports can be found in the text of the Acts and on the websites of the external whistleblowing bodies (see links below)
- In the Netherlands, the following authorities are appointed to receive external reports:
  - Autoriteit Cosument & Markt (Link)
  - Autoriteit Financiële Markten (Link)
  - Autoriteit Persoonsgegevens (Link)
  - De Nederlandsche Bank (Link)
  - Huis voor Klokkenluiders (Link)
  - Inspectie Gezondheidszorg en Jeugd (Link)
  - Zorginstituut Nederland (Link)
  - Autoriteit Nucleaire Veiligheid en Stralingsbescherming (Link)

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Annex 4 - Austria

- Link to the full text of the Austrian Whistleblower Protection Act („HSchG“) – in force since 25 February 2023 (for D&S Austria effective only from 17 Dezember 2023)
- Information on the procedure for external reports can be found in the text of the Act and on the websites of the external whistleblowing bodies (see links below)
- In Austria, the following authorities are appointed to receive external reports**:**
  - in general: **Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung (**Federal Office for the Prevention of and Fight against Corruption) (Link to whistleblower reporting point)
  - for violations in the area of competition law: **Bundeswettbewerbsbehörde** (Federal Competition Authority) (Link to whistleblower reporting point)
  - in case of suspicions of money laundering and terrorist financing : **Geldwäschemeldestelle** (Money Laundering Reporting Office) (Link to whistleblower reporting point)
  - other special statutory responsibilities, e.g. Abschlussprüferaufsichtsbehörde (auditor supervisory authority), Bilanzbuchhaltungsbehörde (accounting authority), Finanzmarktaufsichtsbehörde (financial market supervisory authority), Notariatskammer (chamber of notaries), Rechtsanwaltskammer (bar association), Kammer der Steuerberater und Wirtschaftsprüfer (chamber of tax advisors and auditors)

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WHISTLEBLOWER PROTECTION REGULATIONS AND LIST OF EXTERNAL REPORTING POINTS

Annex 5 - Spain

- Link to the full text of the Spain Whistleblower Protection Act („Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción") – in force since 13 March 2023 (for D&S Spain effective only from 1 December 2023)

- Information on the procedure for external reports can be found in the text of the Act and on the websites of the external whistleblowing bodies (see links below)

- In Spain, the following authorities are appointed to receive external reports**:**

  - in general: **Autoridad Independiente de Protección del Informante ("A.A.I.")** (independent authority for the protection of whistleblowers) → not yet established
  - until the establishment of the A.A.I.: regional consumer protection authorities, Sepblac (money laundering and terrorist financing, Link) national and regional data protection authorities, Banco de España (Bankaufsicht, Link), CNMC (competition law, Link)

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WHISTLEBLOWER PROTECTION REGULATIONS AND LIST OF EXTERNAL REPORTING POINTS

Annex 6 - Greece

- Link to the full text of the Spain Whistleblower Protection Act („Νόμος 4990/2022 Προστασία προσώπων που αναφέρουν παραβιάσεις ενωσιακού δικαίου"): Link – in force since 11 November 2022 (for D&S Hellas, a whistleblowing system must be implemented no later than two years after reaching a workforce of 50 employees)

- Information on the procedure for external reporting can be found in the statutory text as well as on the websites of the respective external reporting authorities (see links below).

- For external reports in Greece, the following authorities are competent:

  - **General authority:** National Transparency Authority (NTA) Link
  - Hellenic Capital Market Commission Link
  - Bank of Greece Link
  - Hellenic Data Protection Authority (HDPA) Link
  - Hellenic Competition Commission (HCC) Link

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Annex 7 - EU

- Link to the full text of the Whistleblowing-Directive („Directive (EU) No. 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of Union law“)

- The following bodies/institutions/agencies, among others, are at the **EU level** appointed to receive external reports:

  - EU-Commission (Link)
  - European Anti-Fraud Office (OLAF) (Link)
  - European Maritime Safety Agency (EMSA) (Link)
  - European Aviation Safety Agency (EASA) (Link)
  - European Securities and Markets Authority (ESMA) (Link)
  - European Medicines Agency (EMA) (Link)