

Procedural code for the complaints process in accordance with Section 8 of the Lieferkettensorgfaltspflichtengesetz [LkSG, Supply Chain Due Diligence Act] taking into account the requirements of the Hinweisgeberschutzgesetz [HinSchG, Whistleblower Protection Act]

This procedural code regulates the handling of the whistleblower system installed at the companies of the Köster Group, which, among other things, fulfils the obligations under the Lieferkettensorgfaltspflichtengesetz [LkSG, Supply Chain Due Diligence Act] and Hinweisgeberschutzgesetz [HinSchG, Whistleblower Protection Act].

1. Establishment of an internal complaints office

The Board of Management of Köster Holding SE has appointed the Compliance Officer, Dr. iur. Georg Vieser, to fulfil the role outlined in Section 8(1) of the LkSG and to oversee an internal reporting office in accordance with Section 14(1) of the HinSchG.

2. Accessibility of the internal complaints office

Our internal complaints office is available

- in text form at georg.vieser@koester-bau.de and
- in text form via the following online tool <https://www.koester.kann-es-besser.de/beschwerde-eroeffnen.html> and
- verbally via the following telephone hotline 0151 44077332 and
- by speaking to a personal contact person in person between Monday and Friday, 9:00 a.m. and 3:00 p.m.

Although there is no legal obligation to do so, anonymous reports will also be accepted and processed, provided that this does not jeopardise the priority processing of non-anonymous reports.

3. Right to appeal

In particular, the following parties have the right to lodge a complaint: all employees and temporary workers of

- the companies of the Köster Group,
 - our direct suppliers (contract partners),
 - all indirect suppliers and all potentially involved parties,
- as well as any interested third party who wishes to report a violation or suspected violation of our declaration of core values or applicable law.

4. Permissible complaint content

Permissible complaint contents include in particular all human rights-related risks listed in Section 2 Para. 2 LkSG and all environmental-related risks listed in Section 2 Para. 3 LkSG or violations that have already occurred in this regard by companies, affiliated companies, direct suppliers and indirect suppliers.

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Furthermore, according to Section 2 Paragraph 1 and Paragraph 2 of the Whistleblower Protection Act, permissible complaint contents include

- all crimes committed at home and abroad,
- Violations of fine provisions where the protection of life, limb or health or the rights of employees are affected,
- selected violations of federal law and
- various violations of EU law or EU legal acts.

5. Confidentiality principle and whistleblower protection

The internal complaints office treats the identity of the following persons confidentially:

- the person providing the information,
- the persons who are the subject of a report and
- other persons named in the notification.

The employee(s) from the Köster Group companies who manage the internal complaints office are independent, impartial and not subject to instructions in this function and are obliged to maintain strict confidentiality within the legally prescribed framework. The companies of the Köster Group ensure that the employee(s) have the necessary specialist knowledge for this activity through training, if necessary.

If external lawyers have been entrusted by the companies of the Köster Group with the performance of the functions of the internal reporting office, they are professionally obliged to maintain confidentiality in their function and may not pass on any information about the persons contacting them without the express consent of the persons contacting them.

Under the legally prescribed conditions, our companies in the Köster Group protect whistleblowers, their relatives and close friends from any kind of reprisal. This applies without restriction to our own business operations. To the extent legally possible, we also advocate appropriate protection against reprisals from our direct suppliers (contractual partners) as well as from indirect suppliers.

6. Procedure for receiving complaints/informed reports

The complainant/whistleblower will receive confirmation of receipt from the internal complaints office within seven days.

The members of the internal complaints office discuss the reported facts with the complainant/whistleblower. If necessary, contact will be kept with the complainant/whistleblower and he or she may be asked for further information.

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The complainant/whistleblower will receive feedback from the internal complaints office within three months at the latest. This feedback may contain information about follow-up measures already taken or planned, together with the relevant justification. This includes, in particular, conducting internal investigations with corresponding results, referring the matter to another competent body or handing the case over to a competent authority. In addition, the companies of the Köster Group take into account – where objectively necessary – findings from the processing of information when taking remedial action, adapting preventive measures and adapting the risk analysis.

In the case of reports made by telephone or by any other form of voice transmission, a verbatim transcript will be prepared with the consent of the complainant/whistleblower. If this consent is not given, the report will be documented by a content log. The complainant/whistleblower is given the opportunity to review the respective record and correct it if necessary.

The content of the reports and all legally relevant measures taken as a result are documented. The documentation will be kept for at least seven years from the date of its creation.

7. Review of the complaint procedure

The companies of the Köster Group review the effectiveness of the complaints procedure at least once a year and on an ad hoc basis if a significantly changed or significantly expanded risk situation must be expected in their own business area or at direct suppliers.

8. Publication of the rules of procedure and information on external reporting procedures

These rules of procedure will be made publicly available in their current version on our company web pages.

Osnabrück, dated 15 January 2025