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## 1. Scope & purpose

Whistleblower Policy is intended for reporting of serious concerns with regards to possible irregularities or misconduct, including those relating to violations of DYWIDAG Spirit, legal or regulatory requirements, internal policies and other potential ethical compliance violations or concerns.

## 2. Reporting

If you have a serious concern on possible irregularities or misconduct you should report these using one of below stated options:

- Toll-free local or local number, which is available 24 hours a day. It is administered by an independent company, therefore the report will be confidential and anonymous. The number is available on local Compliance Hotline Posters as it varies depending on the location;
- E-mail to independent company: [info@ra-dilling.de](mailto:info@ra-dilling.de) which must include DYWIDAG name;
- Online report to be submitted at <https://www.whistleblower24.eu>;
- E-mail to Chief Compliance Officer: [compliance@dywidag-systems.com](mailto:compliance@dywidag-systems.com).

Please note that it is the DYWIDAG's Compliance department task to verify whether concerns are substantiated in facts. It's not up to whistleblower to gather complete evidences or conduct an investigation. All concerns should be reported nevertheless.

## 3. Confidentiality & non-retaliation

Whistleblowing reports and subsequent investigation reports will be treated with utmost confidentiality. Information will be disclosed to employees or third parties for the purpose of the investigations only to the requested, limited extent. All employees involved in the Whistleblower Policy will maintain strict secrecy of the content of reports in accordance with applicable law.

Any public disclosure of reports or results of investigations will be authorized by Chief Compliance Officer.



In cases where there is a legal obligation to communicate the information to public authorities responsible for the prosecution of crimes or otherwise, the Chief Compliance Officer in consultation with the DYWIDAG's General Counsel will report to the relevant competent authority.

There will be no retaliation against honest reporters, regardless of whether the issue is confirmed or not. Any retaliation is a violation of our values.

## 4. Investigation

Investigations related to the reported potential wrongdoings will be undertaken by the Chief Compliance Officer. All reported concerns will be dealt with as soon as reasonably practicable, taking into account the complexity and the nature of the issue. External investigative resources may be used if required.

## 5. Feedback

Where possible, the reporting person will receive feedback about how the report has been dealt with, whether any corrective measures or process improvements have been recommended and if any further steps will be taken. No details will be released relating to specific individuals and the feedback might be of a general nature, taking into account the necessity to conduct further, related investigations, the interest of DYWIDAG to keep its information confidential and the rights of any third parties.