

KAESER KOMPRESSOREN

# **Compliance Whistleblower System**



Procedure for Complaints in Accordance with the Supply Chain  
Due Diligence Act (LkSG) and Whistleblower Protection (HinSchG)

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# 1. Introduction

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Compliance with legal requirements and ethical standards is of the utmost importance at KAESER KOMPRESSOREN. Our Compliance Whistleblower System is designed to provide you with a confidential and secure way to report, in good faith, (potential) legal violations involving KAESER KOMPRESSOREN, or individual employees, within the KAESER KOMPRESSOREN Group. Complaints may also relate to human rights or environmental risks, or breaches of human rights or environmental obligations, either within KAESER KOMPRESSOREN or along our supply chains.

You are welcome to submit your report or complaint via the KAESER KOMPRESSOREN Compliance Whistleblower System. Only with your support can we identify and address problems early on and take appropriate corrective action. The following procedural rules are intended to provide you with essential information about the Compliance Whistleblower System, explain internal responsibilities and outline the steps taken after a report is submitted.

## 2. Scope of Application

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### 2.1 What Can Be Reported

A report may be submitted if you have reasonable grounds to suspect or have knowledge of an actual or potential breach of the law. You may also report human rights or environmental risks, or breaches of human rights or environmental obligations at KAESER KOMPRESSOREN or among our suppliers / within our supply chain. Please only submit a report if you believe the information it contains to be accurate.

**Examples include:**

- Corruption-related violations
- Violations of foreign trade law (customs and export control)
- Economic crimes such as fraud, breach of trust, theft or embezzlement
- Money laundering offences
- Anti-competitive conduct, cartel violations, price-fixing
- Violations of data protection regulations, information theft or industrial espionage

- Violations of human rights (e.g. child labour, discrimination, failure to observe health and safety, environmental harm through land degradation, water pollution or land seizure)
- Environmentally harmful or climate-damaging behaviour

### 2.2 Who Can Submit a Report

The Compliance Whistleblower System is available to both internal and external individuals (referred to hereinafter as «whistleblowers»), including (former) employees, temporary workers, as well as business partners and their employees.

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For improved readability, gender-neutral forms are not used throughout this document. All gender references apply equally to all genders. The simplified language is for editorial reasons only and implies no bias.

# 3. Information Regarding the Compliance Whistleblower System

## 3.1 General Information

KAESER KOMPRESSOREN offers an internal whistleblowing system (KAESER KOMPRESSOREN Compliance Whistleblower System) with multiple reporting channels available for whistleblowers. EU Member States also provide their own external reporting offices. In Germany, the Federal Office of Justice provides further information ([bundesjustizamt.de](https://www.bundesjustizamt.de)).

## 3.2 Responsibility

The Internal Reporting Office is responsible for the KAESER KOMPRESSOREN Compliance Whistleblower System and handles all incoming reports.

This office is part of the Global Compliance department at KAESER KOMPRESSOREN SE in Coburg, Germany.

All reports – regardless of the reporting channel used – are received by this Internal Reporting Office. The designated staff of the Internal Reporting Office are specially trained, impartial, and subject to strict confidentiality obligations.

## 3.3 Reporting Channels of the Compliance Whistleblower System

### • Reporting Tool

Our [Reporting Tool](#) from Osapiens® allows you to submit reports web-based and in various languages. On request reports can also be submitted anonymously.

### • E-mail Contact

You are welcome to submit your report via e-mail to: [whistleblowing-compliance@kaeser.com](mailto:whistleblowing-compliance@kaeser.com)

### • Telephone Hotline

You can leave your message by phone at the following hotline number: +49 9561 6407992.

Please speak clearly and leave your message on the voicemail system. Please note: your call will be recorded for documentation purposes, and you will be asked to give your consent before leaving your message. If you would like to receive confirmation of receipt or engage in further communication, please include your contact details.

### • In Person

With prior appointment via: [whistleblowing-compliance@kaeser.com](mailto:whistleblowing-compliance@kaeser.com)

### • By Post

--- CONFIDENTIAL ---

KAESER Kompressoren SE  
Global Compliance / Internal Reporting Office  
Friedrich-Rückert Str. 81  
96450 Coburg / Germany

## 3.4 What Information Should a Report Contain?

The report should describe the situation as accurately as possible to facilitate a thorough review.

Ideally, it should answer the following questions:

What happened? Who was involved? Where did the incident take place? When did the incident occur?

# 4. Procedure

## 4.1 Acknowledgement of Receipt of the Report

You will receive an acknowledgement of receipt within 7 days.

## 4.2 Review of the Report

The Internal Reporting Office will first assess whether the report contains sufficient information. If not, and where possible, they will contact you to obtain additional details. They will also assess the credibility of the report. If the report relates to a complaint under the German Supply Chain Due Diligence Act (LkSG), we will discuss the matter with you.

## 4.3 Follow-up Measures

After reviewing the report, the Internal Reporting Office will initiate appropriate follow-up measures. Depending on the case, these may include:

- Initiation of an internal investigation
- Referral of the case to another relevant body
- Referral of the whistleblower to another relevant body
- Closure of the case due to lack of evidence or other reasons

If a report is not pursued, you will be informed – provided we have permission to contact you. If an internal investigation is required, it may be carried out either by the Internal Reporting Office or a designated specialist department. The Internal Reporting Office will aim to maintain ongoing contact with you throughout.

If a violation of human rights or environmental obligations is identified at KAESER KOMPRESSOREN or with a direct supplier (or if such a violation is imminent), appropriate remedial measures will be taken immediately to prevent, end, or mitigate the impact of the violation.

As the whistleblower, you will receive feedback **within three months** of receipt of your report, outlining any measures taken or planned – provided this does not compromise the investigation or infringe upon the rights of those who are the subject of the report or who are mentioned therein.

## 4.4 Documentation of Incoming Reports

All incoming reports are documented confidentially and securely by the Internal Reporting Office, generally in the format in which they were received. Documentation of a report that falls within the scope of the German Whistleblower Protection Act will be deleted three years after the case is concluded.

Reports that fall within the scope of the Supply Chain Due Diligence Act will be deleted seven years after being documented. Longer retention is only permitted where required to fulfil further legal obligations and must be necessary and proportionate.

# 5. Confidentiality, Protection Against Retaliation & Data Protection

## 5.1 Duty of Confidentiality

KAESER KOMPRESSOREN places great importance on confidentiality. The Internal Reporting Office protects the identity of the following individuals:

- The whistleblower, provided the report is made in good faith
- Individuals who are the subject of a report
- Other individuals named in the report

The identity of the aforementioned individuals may only be disclosed to those responsible for receiving reports or taking follow-up action, and to those assisting them in fulfilling these duties. Statutory exceptions to the duty of confidentiality remain unaffected.

### 5.1.1 Whistleblower

If a whistleblower who submits a report in good faith discloses their identity, this will of course be treated confidentially. As a rule, the Internal Reporting Office will not disclose any information regarding the identity of the whistleblower or any other circumstances that could allow conclusions to be drawn about their identity. Exceptions to this may arise from corresponding legal obligations, or if disclosure is required for follow-up actions and the whistleblower has expressly requested and authorised the disclosure of their identity.

### 5.1.2 Persons Named in the Report

Confidentiality also applies to individuals named in the report or who are the subject of it. Exceptions are only made if disclosure is necessary and legally permissible. The presumption of innocence applies until proven otherwise.

## 5.2 Protection Against Retaliation

Retaliation, i.e. any form of disadvantage or retaliatory action against the whistleblower, is strictly prohibited, provided the report was submitted in good faith. The same applies to threats or attempts to carry out reprisals. Any such misconduct will not be tolerated and may itself become the subject of a report. Even if no actual breach can be proven, the whistleblower remains protected. However, reports made with malicious intent are not covered by this protection. If malicious intent can be clearly demonstrated, such reports may be subject to sanctions.

## 5.3 Data Protection

Please have a look at the [Data Protection Information](#) for the Compliance Whistleblower System

**Thank you for your trust and support.**

KAESER KOMPRESSOREN SE  
Global Compliance / Internal Reporting Office