

# Rules of Procedure HOCHTIEF Whistleblower System<sup>1</sup>

These rules of procedure specify the principles for the HOCHTIEF Whistleblower system and regulate the handling of reports and complaints (hereinafter referred to as "reports"), the protection of whistleblowers and all other persons in connection with whistleblowing.

## 1. Purpose and objective

Our thoughts and actions are value-driven: We stand for integrity, reliability, innovation, result orientation and sustainability. Our corporate principles serve as a guide in our daily work, both internally and externally. They reflect the shared convictions from our corporate culture and help us to act in a more success-oriented manner.

Misconduct, in particular violations of criminal and administrative offences as well as internal company regulations, can cause great damage to HOCHTIEF. Companies also bear responsibility for respecting and fulfilling human rights and environmental obligations both in their own business operations and along their supply chains. HOCHTIEF is committed to ensuring that human rights are not violated either at Group companies or by suppliers and business partners. If violations are identified, HOCHTIEF immediately remedies the misconduct or works to improve the situation. In order to be able to identify violations and misconduct in good time and to take effective preventive and remedial action, HOCHTIEF has had a complaints procedure in place for several years. The purpose of this procedure is to become aware of risks and violations of laws and internal company regulations as early as possible so that effective preventive and remedial measures can be taken. All persons who become aware of possible criminal offences, other violations or misconduct should be encouraged to report indications of these potential violations. The aim is to ensure that our actions are aligned with our corporate principles and that potential damage to those affected, to HOCHTIEF employees and to HOCHTIEF can be averted as a result. HOCHTIEF shall immediately put an end to the misconduct identified. If this is not possible in individual cases, HOCHTIEF is going to work towards improving the respective circumstances.

In addition to these rules of procedure, HOCHTIEF has issued further internal regulations, standards and work instructions that define individual parts and responsibilities in connection with the HOCHTIEF Whistleblowing System in more detail. They are published internally within the company and must be observed at all times.

These rules of procedure apply to the employees of the HOCHTIEF Group as well as to third parties called in for processing.

## 2. Definitions

For the purposes of these rules, the following terms are defined as follows:

**Report** is the verbal, written or otherwise transmitted communication of information which purposefully or accidentally comes to the knowledge of Corporate Compliance and which provides sufficient indications of (potential) violations of laws and/or regulations. This includes the following areas, among others:

- conduct that is subject to a penalty or fine,
- other violations of laws and legal regulations, as well as,
- conduct that violates the HOCHTIEF Code of Conduct (for Business Partners) and/or all internal company regulations.

**Whistleblower** is any natural person who makes a report in connection with their professional activity or in advance of a professional activity. This may be current or former employees,

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contractual partners (e.g. clients, subcontractors, suppliers, (service) providers, etc.), or any other third party.

**Other third parties** are persons who are the subject of a report and other persons affected by a report.

**Intermediary** is any natural person who assists a whistleblower in making a report and whose assistance is intended to be confidential.

Where reference is made below to the whistleblower, this always includes other third parties and the intermediary.

**Reporting channels** are:

- the webbased system "HOCHTIEF Integrity Line" ([hochtief \(integrityline.com\)](https://hochtief.integrityline.com)),
- the telephone numbers of the ombudsman Dr. Stefan Tierel (0800 8862525 (free calls from Germany) or +49 30 88625254 (calls from abroad),
- the e-mail address [compliance@hochtief.de](mailto:compliance@hochtief.de),
- to make a personal report to Corporate Compliance, Corporate Auditing, the human resources departments or the respective supervisor,
- the external reporting channel of the Federal Office of Justice ([BfJ - Hinweisgeberstelle \(bundesjustizamt.de\)](https://www.bfj.bund.de/BfJ-Hinweisgeberstelle)).

There can be found more detailed information on the individual reporting channels in the description of the procedure for point 4.1.

**Case managers** are employees with a compliance function who have the necessary expertise to receive and clarify information. They guarantee impartial action and are obliged to maintain confidentiality. Only case managers have access to the so-called *backend* (=case management system) of the webbased system.

**Reprisals** are actions or omissions in connection with professional activity which are a reaction to a report and which cause or may cause an unjustified disadvantage to the whistleblower.

### 3. Procedural principles

The HOCHTIEF Whistleblower system is based on trust. Whistleblowers can rely on secure reporting channels. Regardless of the reporting channel chosen by the whistleblower, the following procedural principles apply equally and without restriction.

#### 3.1 General

All reports are received by the case managers in accordance with the following principles. The case managers are independent in their work as case managers with regard to the incoming reports. All reports are investigated with due diligence. Applicable data protection laws are complied with at all times, the rights of data subjects under the GDPR are taken into account.

If employees of the Corporate Compliance department or the case managers are themselves affected by the given report, they will be excluded from further processing. This applies regardless of their (potential) role in the given report. The Corporate Auditing department is then responsible for further clarification and investigation. The relevant documentation is filed accordingly in the webbased system.

#### 3.2 Confidentiality

The identity of the whistleblower or other circumstances that allow a conclusion to be drawn as to their identity (e.g. age, gender, department affiliation, etc.) are always treated confidentially.

They are not passed on at any time, unless HOCHTIEF is obliged to do so by law<sup>2</sup>. This is the case, for example, if disclosure is required in particular at the request of an authority (e.g. law enforcement agency, administrative authority, Federal Financial Supervisory Authority, Federal Cartel Office) or a court decision. Furthermore, if the whistleblower has consented to the disclosure or the disclosure is necessary for follow-up measures or as a part of the internal investigation.

Prior to disclosure, the whistleblower is going to be informed unless the relevant authority or court has indicated that such disclosure would jeopardize the relevant investigation, inquiry or court proceedings. The person providing the information must also be informed of the reasons for the disclosure in writing or electronically.

The requirement of confidentiality does not apply, or only applies to a limited extent, to persons who intentionally or through gross negligence report incorrect information about violations.

HOCHTIEF at all time is going to keep the circle of persons who have comprehensive knowledge of and access to confidential information as small as possible (“need-to-know-principle”).

### **3.3 Anonymity**

On request, the whistleblower may submit his/her report anonymously via all reporting channels. In this case, HOCHTIEF will not take any measures to determine the identity of the whistleblower. Should the content of the report allow the identity of the whistleblower, HOCHTIEF will treat this information confidentially.

The whistleblower should bear in mind that in the case of an anonymous report, communication with HOCHTIEF is generally not possible or only possible to a very limited extent. Experience has shown, however, that further inquiries are necessary in order to the full clarification of information.

### **3.4 Presumption of innocence**

Trust in and respect for employees has the highest priority. For this reason, the presumption of innocence applies – until proven otherwise – to all employees and other persons concerned who are named in reports.

### **3.5 Protection against reprisals**

HOCHTIEF will not exert any pressure, coercion or reprisals against whistleblowers and all other persons who contribute to promoting compliant behavior at HOCHTIEF and will not tolerate this even if it is done by third parties . This also applies to the threat of reprisal and attempt to do so.

Therefore. any whistleblower who does not intentionally or grossly negligently report false information is protected against reprisals of any kind that can be traced back – even if only indirectly – to the report.

HOCHTIEF thus ensures that no whistleblower suffers any disadvantage in the company or in his/her business dealings with HOCHTIEF because of complying with the law and internal company regulations.

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<sup>2</sup> For further details, you can find the entire text of the Hinweisgeberschutzgesetz (HinSchG) here: [HinSchG - nichtamtliches Inhaltsverzeichnis \(gesetze-im-internet.de\)](#). The exceptions with regard to the confidentiality requirement can be found in § 9HinSchG

## **4. Procedure**

### **4.1. Reporting channels**

HOCHTIEF always endeavors to ensure that the whistleblower system is as accessible as possible. For this reason, there are different reporting channels. Each whistleblower is free to decide which reporting channel he/she would like to choose according to his/her own (language) skills and abilities. The procedure is always identical regardless of the chosen reporting channel.

All potential whistleblowers are free to choose whether to contact an internal or external reporting office. However, the fastest possible clarification of the reported facts is only guaranteed in the case of an internal report. A report to an external reporting office is usually submitted to HOCHTIEF for clarification anyway – after a time-consuming preliminary check by the external reporting office.

HOCHTIEF has a webbased system. This system is available 24 hours a day, seven days a week at the HOCHTIEF homepage [hochtief - Startseite \(integrityline.com\)](https://www.hochtief-integrityline.com) or alternatively on the HOCHTIEF website or indoor. It can be used with any internet-enabled device (laptop, smartphone, tablet, etc.). The system is available in German, English, Czech, Polish, French and Luxembourgish. If necessary, HOCHTIEF will integrate further languages.

Each time there is made a report via the web-based system, the whistleblower must set up a so-called "secure inbox". This secure inbox can be used for secure and encrypted communication with the whistleblower, even if the report is anonymous and anonymity is maintained at all times. This means that there can be made any queries in case of doubt<sup>3</sup>.

The HOCHTIEF Whistleblower system also includes the option of reporting by telephone or in person. Dr. Stefan Tierel of the law firm Tierel & Mühlenfeld, based in Düsseldorf and Krefeld (Germany), is an ombudsman available to receive reports in German and English. Dr Tierel can be contacted on 0800 8862525 (free calls from Germany) or +49 30 88625254 (calls from abroad).

In addition, all employees can contact their supervisor, Corporate Auditing, Human Resources and/or Corporate Compliance at any time to make a report.

Regardless of the reporting channel, Corporate Compliance records all reports in the webbased system.

### **4.2. Responsibility**

Corporate Compliance is responsible for providing all reporting channels, with the exception of notifying the supervisor or other specialist departments.

Furthermore, Corporate Compliance is responsible for coordinating and managing the clarification of all compliance-relevant reports received, unless the person providing the information expressly requests a decentralized clarification or processing of the matter in the respective unit. "Compliance-relevant" in this sense includes the areas of anti-corruption,

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<sup>3</sup> In the case of an anonymous report using HOCHTIEF's IT systems, it cannot be completely ruled out that access to the whistleblowing system via an internal HOCHTIEF IT network will be – erroneously – traced. For this reason, HOCHTIEF therefore recommends that neither a HOCHTIEF device nor a HOCHTIEF IT network be used in order to ensure complete anonymity. However, HOCHTIEF ensures that no technical means are used at any time to remove the anonymity of the whistleblower. HOCHTIEF also recommends that all local data on the device used for the report be irretrievably deleted.

antitrust law, money laundering, anti-terror (sanctions), white-collar crime in general (fraud) as well as the topic of human rights and environmental obligations.

If the report is non-compliance-relevant, it is passed on to the responsible departments and processed by them independently, if necessary with the assistance of Corporate Compliance.

#### **4.3. Clarification of received reports**

All reports are received by the case managers in accordance with all the procedural principles set out in point 3).

The whistleblower receives a confirmation of receipt of the report after seven days at the latest. An exception to this is a report via the webbased system. In this case, however, the submission of the report into the system is already considered as confirmation.

In addition, at any time during the investigation, the whistleblower can have a conversation with the responsible case manager or other responsible persons involved by Corporate Compliance in the clarification of the report, in which the facts of the case – and any expectations for preventive and remedial measures – can be discussed in detail. This includes the possibility of amicable dispute resolution.

HOCHTIEF will inform the whistleblower of the status and any (follow-up) measures within the following three months, unless this has a lasting effect on internal inquiries or investigations and the rights of the persons who are the subject of a report or who are named in the report are impaired.

Departments responsible for the clarification of non-compliance-relevant reports decide at their own discretion, which procedural steps are to be taken into account the procedural principles according to No. 3. They regularly inform Corporate Compliance in writing about the status of the procedure. In the case of anonymous reports via the webbased system, communication with the whistleblower by the means of the secure inbox remains with Corporate Compliance.

#### **4.4. Conclusion of the investigation**

After the investigation is completed and any (follow-up) measures are implemented, the report is marked as closed in the webbased system.

In the case of a non-compliance-relevant report, the responsible specialist department is going to inform Corporate Compliance in writing about the conclusion of the investigation. If, in the view of Corporate Compliance, the clarification of the facts and/or the proposed measures of the specialist departments are not plausible or are obviously erroneous, Corporate Compliance will work towards a renewed consideration of the facts. If no agreement can be reached, the matter will be escalated via the Compliance Committee to the respective superiors and/or management.

The whistleblower is informed about the conclusion of the investigation.