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1 Purpose and objective

The purpose of this appendix is to provide guidance to individuals who wish to report potential irregularities in our company on how to do so, how we handle such reports, and how we communicate in such cases.

Please note that for reasons of readability, the masculine form has been chosen. This is expressly not intended to disparage other gender forms.

2 How to contact us

If you have information about events that you, as a direct or indirect employee, or other interested parties believe are or could be material to the company, the following channels are available for reporting this information to the local or global compliance officer.

- Whistleblower app (see LUKAD website: <https://lukad.com>)
- Compliance email address (compliance@lukad.com)
- Phone (directly to the Compliance Officer)
- Letter (to the Compliance Officer)

We expressly point out that, apart from the aforementioned reporting channels, it is also possible to contact the competent authorities directly.

3 Procedure and responsibilities

In principle, reported potential compliance incidents are handled by the Compliance Officer at the respective location. The Compliance Officer is also responsible for ensuring that all reports are recorded in the Compliance Report and reported to the Compliance Officer of the LUKAD Holding.

3.1 Data protection, whistleblower protection, confidentiality, and impartiality

Our reporting channels ensure that only those people responsible for receiving and processing reports and those assisting them in performing their duties have access to the reports received.

The Compliance Officer ensures the confidentiality of the identity of the following people:

- the person making the report
- the people who are the subject of a report
- other people named in the report

The Compliance Officer responsible for processing a report is accountable for ensuring that the identity of the aforementioned persons is known only to him or to persons responsible for taking follow-up measures, as well as to persons assisting them in the performance of these tasks. The requirement of confidentiality of identity applies regardless of whether the reporting office is responsible for the incoming report.

The Compliance Officer is independent of all organizational areas of the company and is not subject to the authority of the management, thus ensuring that incoming reports are investigated impartially. If the Compliance Officer concludes that he or she is unable to act impartially in a case, he or she shall inform the LUKAD Holding Compliance Officer and request that the latter take charge of the investigation.

3.1.1 Dealing with false reports

If an accusation is made based on a sincere, albeit mistaken, belief that wrongdoing has occurred, the person making the report will still be protected by the whistleblower system and no sanctions will be imposed once the facts have been clarified.

If it turns out that the accusation was knowingly false and malicious, we reserve the right to take appropriate action against the whistleblower. For an internal whistleblower, this may result in consequences under labor law and/or criminal law, and for an external whistleblower, it may result in criminal consequences.

3.2 Protection of the person concerned

As a matter of principle, the presumption of innocence and respect for the honor of the person concerned apply to everyone affected by a report. When processing a compliance case, we ensure that the protection of personal data is guaranteed. Furthermore, the person concerned has the right to be informed about the actions or omissions alleged against them and to be heard at any time.

If the clarification of the facts reveals that the accused person was wrongly suspected, we officially exonerate the person concerned from the allegations. This exoneration is made in writing.

If the accused person has suffered internal or external damage as a result of the false accusations, measures will be taken for internal and/or external communication to clarify that the allegations were unfounded.

3.3 Feedback

If the whistleblower provides their contact details, they will receive feedback from the compliance officer confirming that the report has been received. They will also be informed of the results of the investigation and any measures taken, and the compliance officer will be able to clarify any questions that may arise during the process by contacting them directly.

In the case of reports that reach us anonymously, this is not possible, except when using the whistleblower app (but only indirectly in the app). If the reporter uses the app, they can save the report number. A corresponding note is made when the report is entered. This report number can be entered into the app at any time to check the status of the processing or to provide further information.

If the compliance officer has any questions while processing reports that have reached us via the app, they can document these in the system. However, it is not possible to know whether these will be read by the whistleblower, as the app ensures that all entries made cannot be traced.

If information about a possible compliance violation reaches the company via persons who are not officially entrusted with the processing of compliance matters, the following procedure shall be followed.

The compliance officer will inform the person concerned that they are obliged to maintain absolute confidentiality about this information. The person instructed in this regard must sign the minutes of this conversation drawn up by the compliance officer. Any violation of the instruction to maintain confidentiality will result in consequences under labor law.

3.4 Circumstances that indicate a criminal offense

If, during the processing of a compliance matter, evidence emerges and becomes more substantial that indicates a criminal offense, the competent public prosecutor's office will be informed by the Compliance Officer.

3.5 Processing deadlines for compliance cases

The following deadlines apply to the processing of compliance cases.

- The compliance officer shall confirm receipt of the report to the whistleblower in writing within seven days at the latest.
- The investigation of each compliance case must begin no later than 15 calendar days after receipt of the information. The local compliance officer is responsible for ensuring that the receipt of the information and the start of the investigation are documented with the date and, if possible, the time.
- Each compliance process must be completed within three months at the latest. This does not apply to particularly complex cases. In such cases, the processing time may be extended by a further three months.

After three months, the whistleblower will receive written feedback. The feedback will include notification of planned and already taken measures, as well as the reasons for these measures. Feedback to the whistleblower may only be provided to the extent that it does not affect internal investigations or inquiries and does not prejudice the rights of the persons who are the subject of a report or who are named in the report.

4 List of changes

Date	Description of changes
2026-02-27	<ul style="list-style-type: none">• 1.0 First version