



GROUP POLICY

Whistleblowing Policy

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ENGINEERED SUCCESS



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1 INTRODUCTION

The foundation of our Group and its operations is built upon legally correct and ethical conduct. As stated in the ANDRITZ Code of Conduct and Ethics, we are committed to integrity, respect, reliability and sustainability and have no tolerance for any form of corruption or unethical conduct that may harm our company, the people who work for us, other stakeholders, or the communities we serve.

Whistleblowing plays a crucial role in preventing harm to our company and our personnel. As such, we encourage our employees and other stakeholders to report any actual or suspected wrongdoing, enabling us to take the necessary corrective action. Employees, customers, suppliers, or anyone with an interest in ANDRITZ can report actual or suspected violations that may lead to financial losses, penalties, or jeopardize our company's reputation.

We are committed to protecting both whistleblowers and individuals impacted by whistleblowing reports ("compliance notifications") until their accountability is established. In addition, non-retaliation against whistleblowers is a fundamental principle outlined in this Policy.

To ensure consistent handling of whistleblowing reports, we have implemented a system that features various easily accessible reporting channels and a clear process for receiving, reviewing, and investigating such reports. All employees are encouraged to speak up when faced with wrongdoing and help us prevent harm to our company and our people!

The EU Whistleblowing Directive is an opportunity for us to apply a higher level of whistleblower protection globally. This Policy defines the minimum level of whistleblower protection to be implemented globally at all companies of the ANDRITZ GROUP. Furthermore, this Policy highlights the enhanced requirements applicable to individuals in the EU and/or ANDRITZ companies subject to the EU Whistleblowing Directive and its national transposition laws.

2 SCOPE

This Whistleblowing Policy sets out the procedure for using the whistleblowing system and the process for handling compliance notifications. In addition, the Policy establishes protections for both whistleblowers and individuals impacted by a whistleblowing report.

3 APPLICATION

This Whistleblowing Policy applies to all employees of the ANDRITZ GROUP, as well as to all other persons who are not employed by a company of the ANDRITZ GROUP but provide services to it, such as temporary employees, external consultants, or employees of other service providers, insofar as their contractual agreements with the respective company of the ANDRITZ GROUP provide for this. Additionally, this Policy applies to suppliers to any of the ANDRITZ companies which fall under the scope of the German Supply Chain Act and other applicable supply chain laws which introduce a complaints mechanism.



4 COMPLIANCE NOTIFICATIONS / WHISTLEBLOWING MATTERS

“Compliance Notifications” (whistleblower reports) may result from actual or suspected violations of legal or ethical standards. For further internal handling, compliance notifications will be categorized in one of the following compliance areas:

General compliance fields:

- Insider trading
- Bribery, corruption, conflicts of interest
- Anti-competitive conduct, market abuse
- Export controls
- Personnel-related legal violations, particularly discrimination and harassment
- Breach of data protection policies
- Procurement-related offenses (incl. supply chain compliance)
- Fraud, accounting fraud, breach of trust, money laundering, improper disclosure of trade secrets
- Other serious offenses

Breaches of relevant provisions from the EU Whistleblowing Directive:

- Public procurement
- Financial services, products, and markets as well as prevention of money laundering and terrorist financing
- Product safety and compliance
- Transport safety
- Environmental protection, radiation protection, and nuclear safety
- Food and feed safety, animal health and welfare
- Public health
- Consumer protection
- Protection of privacy and personal data; security of network and information systems
- Matters concerning the financial interest of the European Union
- EU/national aid rules
- Competition/antitrust rules
- Tax policies for corporations and partnerships
- Violations of policies that fall within the material scope of application of the respective national transposition law of the country in which the ANDRITZ company is domiciled, within whose operations the offenses that are the subject of the notice, occurred.

5 REPORTING CHANNELS

Various reporting channels have been set up throughout ANDRITZ GROUP to report compliance violations. The right course of action may sometimes be difficult to determine. If you are unsure what to do in a particular situation, or would like to report an actual or suspected compliance violation, please use the following internal resources:



- **ANDRITZ whistleblowing service Speak UP!** – Speak UP! is an internet-based whistleblower system. This platform provides a mechanism for reporting actual or suspected compliance-related misconduct to the Group Compliance department. Speak UP! is available (internally and externally) to anyone with a justified interest in ANDRITZ. The Speak UP! platform also allows reports of misconduct and related information to be submitted anonymously. However, anonymous reports can be more difficult to investigate if they are not sufficiently detailed and specific. A unique feature of the Speak UP! platform is the ability to set up a personal mailbox (which can also be anonymous if so requested) to facilitate further communication with the Compliance department after the initial report is submitted. Speak UP! is operated in a high-security data center and allows secure communication according to the latest standards.



Speak UP! web address: <https://speakup.andritz.com>

You can also access Speak UP! via the QR code on the right.



- **Group Compliance Department:** compliance@andritz.com
- **Personal letters and e-mails**
- **Phone calls**
- **Personal conversation** with an employee of the Group Compliance Function
- **The homepage** (www.andritz.com/compliance) of the Group Compliance department contains the links to Speak UP!, compliance policies, and further compliance-related materials.

The individuals submitting a compliance notification are free to choose which reporting channel they prefer to use.

The procedure for processing a compliance notification is detailed in the “Compliance Investigation Guideline” (v01, created by GCC and released in January 2023). Each whistleblower will receive an acknowledgement of receipt of their report within seven days and feedback on how the report was resolved within 90 days.

6 DOCUMENTATION OF NOTIFICATIONS

If a notification is submitted verbally (e.g., by telephone or personal conversation), the notification will be documented in the form of a conversation protocol. The person who submitted the notification will be given the opportunity to check the record of the conversation, correct it if necessary, and confirm it by signing it.

If a notification is submitted via the Speak UP! whistleblowing system, the report will be documented in the integrated case management system.



7 LEGAL PROTECTION OF WHISTLEBLOWERS

Whistleblowers and individuals impacted by whistleblowing notifications are legally protected from adverse consequences by national whistleblower protection laws.

The legal protection explicitly established by the EU Directive, its national implementation laws and other relevant laws, applies to the whistleblower, provided that:

- the whistleblower had reasonable grounds to believe that – at the time of the report – the information they reported was true
- the information concerns breaches of rules which fall within the scope of the respective national whistleblower protection law, or the whistleblower had sufficient reason to believe that this was the case at the time of the report

8 COMMITMENT TO NON-RETALIATION

Whether or not required by law, we are expressly committed to protecting all whistleblowers in the same way from any reprisals or retaliation in connection with their whistleblowing, if the whistleblower acted in good faith when providing the information. There must be no change of position in the company, threat, or other form of retaliation, sanction, or discrimination.

We are also committed to protecting those individuals who are the subject of a whistleblower notification. Employees accused of misconduct are presumed innocent until their accountability is established by an investigation.

Notwithstanding the above, please note that knowingly false accusations or unjustified or unfounded allegations could lead to legal, civil or administrative consequences.

9 DATA PROTECTION

We will ensure that the necessary technical and organizational measures are taken to meet data protection requirements, that all employees are bound by data secrecy, and that employees are informed about the collection of personal data in accordance with the GDPR and other applicable data protection standards.

The processing of personal data under this Whistleblowing Policy shall be carried out in compliance with the principles and provisions laid down in the policies applicable to the ANDRITZ company concerned, in particular Regulation (EU) 2018/1725 (in its current version).



10 EXTERNAL REPORTING CHANNELS

Our internal reporting channels, especially the Speak UP! whistleblowing system, which allows you to submit confidential, anonymous reports without fear of reprisals, should be the preferred reporting method.

The EU Whistleblowing Directive and the respective national transposition laws also provide external reporting hotlines (shown in the Enclosure 1 “EU SPECIFIC EXTERNAL REPORTING CHANNELS”).

The enclosure is subject to updating.

11 RELEASE

This Group Policy has been released by the ANDRITZ GROUP Executive Board.

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Digitally approved by all members of the Executive Board



Whistleblowing Policy/Enclosure 1

EU SPECIFIC EXTERNAL REPORTING CHANNELS

The following overview shows the respective national external hotlines:

Territory/ Country	Reporting Office	Legal basis
Denmark	Data Protection Authority "Datatilsynet" / National whistleblower program	§ 17 Stk. 1 LOV nr 1436 af 29/06/2021
Germany	"BfJ" reporting channel, in addition to channels of "BkartA" and "BaFin"	§ 19 Abs. 1 HinSchG
Finland	Central external reporting channel of the Ministry of Justice	§ 18 Laki 1171/2022
France	Especially „défenseur des droits“; in addition, various other reporting points (please see "legal basis"); Overview of a private association	Art. 8.-II.4° Loi n°2022-401 ; Art. 10.-II. Annex Décret n° 2022-1284
Italy	Anti-corruption agency (ANAC)	Art. 7 decreto legislativo 10 marzo 2023, n. 24
Croatia	Ombudsman (Pučki pravobranitelj)	Art. 23, 24 Zakon o zaštiti prijavitelja nepravilnosti
Netherlands	Huis voor Klokkenluiders ("House for Whistleblowers"); and several other authorities as named in the law	§ 1 Art. 2c Wet bescherming klokkenluiders
Austria	Federal Bureau of Anti-Corruption as a catch-all responsibility; other reporting offices as a priority (see section 15 subsection 2 HSchG); probably also responsibility of state public prosecutors. (Tyrol and Vorarlberg)	§ 15 HSchG (Bund) ; § 9 HSchG Vorarlberg ;
Portugal	Various authorities, anti-corruption unit ("Mecanismo Nacional Anticorrupção"/ MENAC) or Public prosecutor's office ("Ministério Público") as a catch-all authority	Art. 12 Abs. 1 Lei n.º 93/2021, de 20 de dezembro
Romania	Agenția Națională de Integritate	Art. 3 pct. 15; Art. 12 Abs. 1 Legea nr. 361/2022
Sweden	Various authorities (see legal basis 2021:949), "Labour Inspectorate" as catch-all authority	Kap. 6 § 1 Lag (2021:890) ; Bilaga Förordning (2021:949)
Slovakia	Office for the Protection of Whistleblowers ("Úrad na ochranu oznamovateľov")	§§ 1 Abs. 1; 13 Abs. 1 zákon 54/2019
Spain	Independent Whistleblower Protection Authority ("Autoridad Independiente de Protección del Informante, A.A.I."), but opening the possibility of external reporting channels through autonomous communities ("Federal states")	Art. 16, 42, 43 Ley 2/2023