

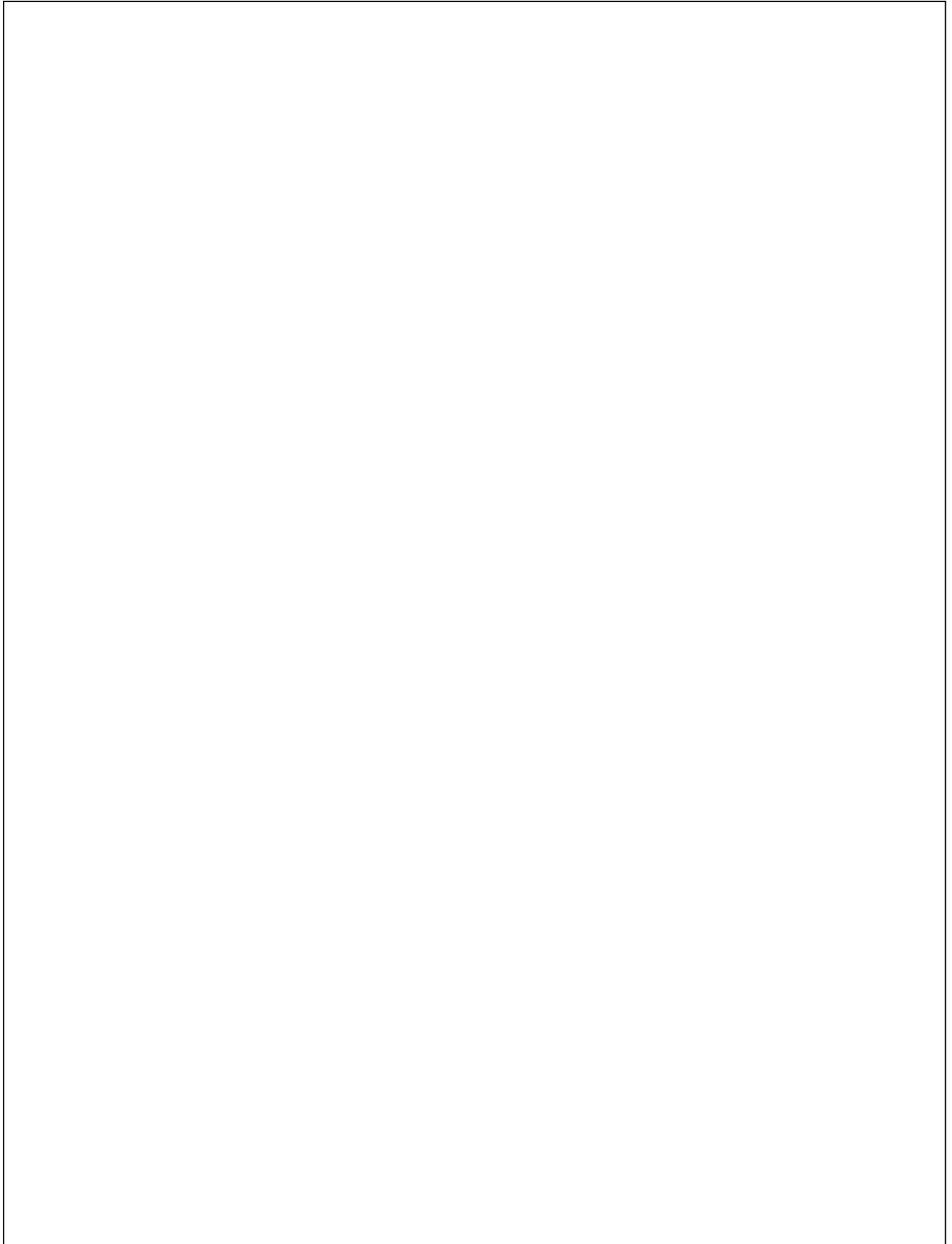
KOENIG & BAUER

Version 2.1 (Status October 2023) - (Public)

Group Policy

Whistleblowing / Confidential Helpline Policy





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Version overview

Date	Issue	Creator	Approver	Changes (in case of extensive changes use annex)
May 2018	V 1.0	ZK - Wolf	Board of Directors	Initial Version
Januar 2019	V 1.1	ZK - Wolf	Board of Directors	Adaption to new layout
August 2020	V 1.2	ZK – Wolf	Board of Directors	Adaption to new Board of Directors
April 2022	V 2.0	ZK - Wolf	Board of Directors Meeting: 21.06.2022	Re-draft after implementation of new GAN Investigation Module
September 2023	V 2.1	ZK - Wolf	Board Of Directors Meeting 24.10.2023	Adaption to German Law on Whistleblower Protection, direct channel to Group Compliance Officer

1. Purpose and scope of application

Purpose of the Policy:

As a globally active corporation, the Koenig & Bauer Group is obligated to comply with applicable laws and to respect the legislation in all countries in which we operate. Failure to do so would jeopardize the social acceptance on which we depend worldwide.

Each and every one of us is obliged to compliance with the law in our activities in and for our company. All Executive Board members, managing directors, division heads, managers and employees are jointly responsible for ensuring that the Koenig & Bauer Group acts in a legally compliant manner.

Compliance with the law is without alternative, even when a business opportunity is at stake. Unlawful conduct can cause considerable damage: ranging from claims for damages and the siphoning off of profits, to fines and penalties right through to exclusion from orders or calls for tender. It can damage the confidence of our investors, the business relationships with our clients or our public image.

Furthermore, we as company stand by our social responsibility. Our philosophy includes an unambiguous commitment to fair competition, protection of environment and health and (intellectual) property, commitment to quality, to innovation and to the rights of our employees to equal treatment and adequate working conditions. We also expect our vendors and partners to adhere to those principles and ensure that we have obliged them in appropriate manner.

Misconduct must therefore be detected at an early stage, dealt with and remedied immediately. This requires the vigilance of all concerned, as well as their willingness to report possible serious regulatory violations on the basis of concrete indications.

The term "whistleblowing" is used for such reports.

"To blow the whistle "is to be understood positively and with respect. It is not about betrayal. On the contrary, the whistle-blower is like a referee who signals a violation of the rules. He thus ensures that the company can react to protect itself and its employees.

Experience with whistle-blowers has shown that these are usually committed employees with a high level of social and emotional commitment to the company and their colleagues.

The whistleblowing system is intended to enable reports on serious violations of rules, regulations and laws as well as violations against human rights and non-observance of environmental protection by both employees and third parties, such as business partners, affected persons or associations. This includes violations that could in particular seriously damage the reputation, the financial interests or the sustainability strategy of the Koenig & Bauer Group or one of its member companies. In particular, this includes (but not exclusively) all suspected instances of action in contradiction to the principles of the Code of Business Conduct and the Group guidelines referenced in the Compliance Manual.

This Policy furthermore serves to implement the recommendation contained in the German Corporate Governance Code since 2017 (Section 4.1.3) for the setting up of a whistleblower system with whistle-blower protection. Further it complies with the requirements of the EU-Whistleblowing Directive ((EU) 2019/1937) and the German Law for the adoption of the Directive (Hinweisgeberschutzgesetz) from 2023. On top of that, it safeguards compliance with the German “Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains” (July 16th, 2021) and the planned EU-regulation regarding the same topic (Status: March 2022).

Scope of application

This Policy bindingly governs the reporting, processes and responsibilities for receiving and tracking whistleblowing reports within all member companies of the Koenig & Bauer Group. If, due to legal, organizational or technical requirements, deviating processes or regulations are required in legally independent subsidiaries, a local policy may be issued subsidiarity to the Group Policy. Such policy must be agreed with the Group Compliance Officer of Koenig & Bauer AG and must not call into question the basic principles of this Policy, in particular relating to the protection of whistleblowers.

2. Regulations

2.1. Confidentiality

The Executive Board, Works Council and the Compliance function are convinced that it is an integral part of the corporate culture of the Koenig & Bauer Group, and will continue to be so in the future, that problems and concerns are to be voiced openly and candidly to colleagues, managers, the Compliance function, the Works Council and management. The spoken word and an open feedback culture should always take precedence over the use of anonymous means of communication, as far as this is possible without entailing any risk to one's own person or position.

Confidentiality and protection of the whistle-blower are the key elements of the whistle-blower system. Irrespective of the chosen communication channel, Koenig & Bauer guarantees the whistle-blower that no information on his¹ person or the fact or circumstances of the report will be disclosed to persons who are not responsible for the recording and processing thereof (see 3.3.).

All reports will be treated confidentially, and the whistle-blower decides for himself whether he/she wishes to disclose his identity or not. For this reason, a communication channel is established which enables the completely anonymous reporting of compliance-related issues. However, the disclosure of one's own identity to the Compliance organization helps in establishing the facts of the matter since it enables better and more precise clarification of the facts and of questions arising within the framework of the processing. The Whistleblowing-Tool introduced in 2022 also enables for a communication with an anonymous whistle-blower by Chat.

The compliance officer shall at all times ensure that the whistle-blower remains anonymous vis-à-vis third parties unless he actively decides otherwise, and that, if necessary within the framework of the processing, the reports will be only be passed on to third parties in a form that ensures the anonymity of the whistle-blower is maintained.

2.2. Reporting channels/ communication channels

2.2.1. Group Compliance Officer

Reports can be made in person, by phone, digitally or by eMail to the Group Compliance Officer. He will ensure the confidentiality of the report and, if desired, the anonymity of the whistle-blower (see 3.1.). The report will only be passed on, using the Whistleblowing Tool implemented in 2022, to persons who are indispensable for the recording and processing thereof; before forwarding the information, the Group Compliance Officer first checks that no risks arise for the whistle-blower as result thereof.

Group Compliance Officer

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2.2.2. Local compliance officer (or the respectively responsible person)

In the same way, reports can also be notified in person, by phone, digitally or by eMail to the local compliance officer or respectively responsible person (see Intranet page Corporate Compliance/Compliance Team). He will ensure the confidentiality of the information and, if desired, the anonymity of the whistleblower (see 3.1.). The report will only be passed on to persons who are indispensable for the recording and processing thereof; before forwarding the information, the compliance officer first checks that no risks arise for the whistleblower as result. Notification to the Group Compliance Officer will only be made in compliance with the principles of confidentiality (see 3.1.) unless not absolutely necessary towards ensuring effective processing. In order to fulfil reporting obligations, however, the Group Compliance Officer must be given notification of the number of reports, the topics and the measures taken (see 3.4.).

2.2.3. Whistleblower portal

For the purposes of communicating suspicions in a completely anonymous manner, Koenig & Bauer has implemented a web-based Whistleblowing tool provided by an external provider (GAN Integrity). A reporting template is available under <https://koenig-bauer.gan-compliance.com/p/Case>. The access to the reporting portal is possible using any device capable for Internet applications. No tracking of the whistle-blower (MAC-ID, URL) takes place in the tool. It is open for both reporting by Koenig & Bauer employees and third parties. The protection of the data is subject to the contractually agreed usage prohibitions and confidentiality obligations. Reports put into the application are creating a case in the platform. Only the Group Compliance Officer and the Head of Internal Audit, acting as deputy, will receive the notification about the new case and will be the only ones having access to the information. Thereby the confidentiality is safeguarded.

Direct reporting's to the local Compliance Officers could be brought to the system using the so called "Open-Door-Function" in order to facilitate the process and the reporting.

The system will automatically produce a message to the Group Compliance Officer and Head of Internal Audit in order to inform about the new case. This safeguards an immediate response and compliance with deadlines imposed by law.

The information will only be passed on to persons who are indispensable for the recording and processing thereof. Based on the roles and access management of the Whistleblowing Tool it is ensured that persons being assigned with investigation tasks under the case (this could also be external such as Attorneys or Forensic Service Providers) can only access the information and documents relevant for the task; such person never will see the identity of the whistle-blower or be able to access the chat. Before forwarding any information, the Group Compliance Officer first checks that no risks arise for the whistle-blower as result thereof.

The technical concept as well as the contractual arrangements can be examined and assessed by the Internal Audit department. An audit by third parties is possible, especially in the context of an external evaluation of the compliance management programme.

2.3. Recording

In order to fulfil reporting obligations and to ensure effective processing, all incoming reports are recorded according to content and number. This recording additionally serves to ensure that all reports have been followed up in an appropriate form and that conclusions as to concrete proposals for measures have arrived at. The responsibility for the aforementioned recording and documentation lies with the compliance officer or respectively responsible person who took receipt of the report.

2.4. Processing

In principle, all reports are to be followed up.

The processing of the reports is in general in the responsibility of the Compliance function within the Koenig & Bauer Group, and is aimed at the comprehensive clarification of the suspected violations or risks in order to ensure that adequate measures are initiated to protect the company and/or its employees. The Compliance function has entitlement to the authorizations and powers described in the Compliance Manual (section "Principles of Corporate Compliance").

Under strict observance of confidentiality (see 3.1.), the originally addressed Compliance function may involve the responsible local compliance officer or the Group Compliance Officer to assist in the clarification of the facts or in the definition and implementation of appropriate measures. The Compliance function may under the same conditions also commission the Internal Audit department or, where necessary or appropriate, external experts with the clarification or with the provision of support.

Where possible and necessary, Compliance shall consult with the whistle-blower and inform him about the progress and outcome of the clarification.

In any case, the whistle-blower will receive a notification latest after 7 days about the receipt of the information and if an internal investigation will be started. Latest after 3 month an information will be submitted to inform about the (interims) results of the investigation. The information shall always ensure the personal rights of the potentially involved persons on the one hand and the interest of the company about an objective and complete resolution of the case on the other hand.

Reports, especially those of third parties, concerning tax law, labour law, discrimination, racism or suspicions regarding non-compliance with principles for the protection of human rights or environment might be transferred to the competent departments and be managed there. The decision about the transfer is with the Group Compliance Officer. He will monitor the activities of the departments up to the end of the investigation.

2.5. Reporting

The Compliance function is responsible for ensuring that all reports are recorded, that the processing is comprehensively documented and that defined measures are followed up right through to the implementation thereof. For this purpose, reports generated via the internet application described in 3.2.3 are automatically given a unique identifier and numbered consecutively.

The Group Compliance Officer shall include the number and content of reports received, the respective subject area, the status of the investigations and the initiated measures in his report to the Executive Board and the review committee. The principles of confidentiality (see 3.1.) shall continue to apply.

If local compliance officers/respectively responsible persons have taken receipt of reports and initiated their own investigations or measures without entering into the tool, they shall include the number and content of reports received and the status of the investigations and measures initiated in their reporting to the Group Compliance Officer.

2.6. Control

In order to ensure the comprehensive recording and processing of reports, the review committee and Internal Audit department are to be annually given a register of the reports and details of the status of the processing thereof. Internal Audit shall at its own discretion decide whether and in what form a review should take place. However, each review must comply with the principles of confidentiality (see 3.1.).

Should a detailed review of the processing of individual cases be deemed necessary by the Supervisory Board, its members or Internal Audit, a third party obligated to maintain confidentiality (see 3.1.) may be commissioned for this purpose and shall submit a report after the review has been completed.

2.7. External Reporting Facilities

Most EU member states transferring the EU Whistleblower Directive into national law have created public whistleblowing facilities. However, the role of those facilities differ from member state to member state. In some countries the public facility can only be addressed after having performed an internal whistleblowing first.

In Germany as primary way for reporting shall be the internal whistleblowing system, however, the public facility will also accept initial reportings.

The competent authority is with the Ministry of Justice and can be accessed via the following link:

<https://formulare.bfj.bund.de/ffw/form/display.do?%24context=F47338A141CEA6D34782>

Codifications in other EU countries (as of October 2023), please inform yourself about the reporting requirements and protection of the whistleblower:

Austria (HinweisgeberInnenschutzgesetz (HSchG): Mandatory internal Whistleblowing facility. Public Whistleblowing possible to: Bundesamt für Korruptionsprävention und Korruptionsbekämpfung (BAK) and authorities defined in the law.

Italy (Model 231): Mandatory internal Whistleblowing facility. Public Whistleblowing possible to Autorità Nazionale Anticorruzione (National Anti-corruption Authority), but only after internal Whistleblowing channel was addressed.

France (Article 8 of the Sapin 2): Mandatory internal Whistleblowing facility. Public Whistleblowing possible to defined authorities such as public prosecutor, Anti-Trust-Agency and to the authorities established by the EU. However, external reporting only after having addressed the internal whistleblowing facility.

Spain (Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción): Mandatory internal Whistleblowing facility. Public Whistleblowing possible to defined authorities, but only after internal Whistleblowing channel was addressed.

Czech Republic: Mandatory internal Whistleblowing facility. Public Whistleblowing possible to defined authorities.

The Whistleblowing System established on Group level at Koenig & Bauer AG and the processes defined with regard to whistleblowing and internal investigation fulfill the legal requirements of all national laws established so far. Therefore K&B subsidiaries can refer to the central system in case authorities, employees or third parties might raise questions.

Koenig & Bauer AG
Würzburg, 24. Oktober 2023

¹ The male form used in this directive naturally implies the female form where applicable. The use of both gender forms is dispensed with solely in the interests of better readability. The text is of course to be understood as gender-neutral and completely without prejudice.