14 Whistleblowing Policy

Introduction

Whistleblowing means the reporting of suspected misconduct, illegal acts, or failure to act. At Bauer Technologies, we view Whistleblowing as a positive act that can make a valuable contribution to our efficiency and long-term success as a business. It is not disloyal to speak up. We are committed to achieving the highest possible standards in all we do.

Bauer Core Values and Code of Conduct

Our code of conduct and core values set out our standards. We all have an important role in ensuring they form part of our day-to-day activities.

The following values are especially important for the employees of the BAUER Group:

- Appreciation
- Innovation
- Down-to-earth
- Responsibility
- Openness

Aims and objectives.

- The aim of our Whistleblowing Policy is to ensure that all individuals who are employed by or performing functions in relation to the business (such as contractors, agency workers and stakeholders) understand what Whistleblowing is, in what circumstances it might be necessary and have a full understanding of the process.
- Encourage individuals to feel confident in raising serious concerns at the earliest opportunity.
- Ensure individuals receive a response to their concerns and that they are aware of how to pursue them if they are not satisfied.
- Reassure individuals that they will be protected from possible reprisals or victimisation if they have made a disclosure in good faith.

This Policy is intended to enable those who become aware of any wrongdoing at Bauer Technologies to report their concerns at the earliest opportunity, so that those concerns can be investigated.

We are committed to good practice and high standards and to supporting any employee that raises a concern through this process.

We recognise that reporting a concern can be difficult. We will not tolerate any harassment or victimisation of a Whistle-blower and will take appropriate action to protect you when you raise a concern.

What should be reported?

Certain disclosures are prescribed by law as “qualifying disclosures”. A “qualifying disclosure” means a disclosure of information that the individual genuinely and reasonably believes is in the public interest and shows that the Company has committed a “relevant failure” by:

- Committing a criminal offence.
- Failing to comply with a legal obligation.
- A miscarriage of justice.
- Endangering the health and safety of an individual.
- Environmental damage; or
- Concealing any information relating to the above.

These acts can be in the past, present, or future, so that, for example, a disclosure qualifies if it relates to environmental damage that has happened, is happening, or is likely to happen. The Company will take any concerns that you may raise relating to the above matters very seriously.

Making a disclosure

Bauer provides a secure channel which all individuals who are employed by or performing functions in relation to the Company, such as contractors, agency workers and stakeholders can use to raise any such concerns. In all these cases please contact either your Line Manager or, alternatively, directly refer them to a Managing Director. You may make your disclosure in person, by telephone or in writing.

You will be assured that all contact will be treated in strict confidence.

As an additional level of protection and, if appropriate, the BAUER Group Ombudsman (an independent whistleblower referral service) can be accessed by contacting:

Christian Pollin
Friedrichshofener Str. 1 / Portal 1
85049 Ingolstadt
Tel.: +49 841 8854070
Fax: +49 841 88540710
E-Mail: bauergruppe-ombudsmann@hugger-pollin.de

(Please note that when calling the number above in the first instance the call will be answered in German, however, be assured the team speak English and will be able to assist you).

The Company will respond to your concerns as quickly as possible. To be fair to all employees and stakeholders, including those who may be wrongly or mistakenly accused, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. The outcome of the investigation, if appropriate, will be reported back to the individual who raised the issue.

Paul Doyle
Managing Director
20th July 2026

