

Corporate Social Responsibility Policy of the BAUER Group



Principles

As one of the world's leading groups providing services, equipment and products for ground and groundwater, we measure the success of our corporate policy primarily according to four goals:

- Optimum efficiency (profitability)
- The confidence of our customers (quality)
- The safety, health and satisfaction of our employees (safety)
- The eco-friendliness of our actions and our products (environmental protection)

The prime responsibility in terms of the sustainable development of the BAUER Group and policies relating to matters of quality, health, safety and environmental protection lies with the Group Executive Board and with the managing directors of the holding companies of the Geotechnical Solutions, Equipment and Resources segments.

Our company is committed to all aspects encompassed by the term "sustainability" and strives to raise awareness for the relevance of this topic. This includes operating a healthy business which is profitable and which maintains its underlying foundations on a level such as to enable continued commercial success in the future. The many aspects of sustainability encountered in our corporate environment must all be given equal consideration.

The corporate guidelines provide our employees with a basic code of conduct and objectives to guide all that they do. The focus of our philosophy is to provide our customers and partners with maximum satisfaction through our expertise and the quality of performance we offer. We believe it is equally important to maintain a healthy organization and to provide our employees with a good place to work. The BAUER management principles are intended to provide guidance for all our employees to carry out their day-to-day work in collaboration with others. Core aspects of management alongside proper leadership include setting staff appropriate goals and encouraging them to work together. By implementing our management principles, we seek to develop a positive adjustment and sense of pride among our employees, as a result of which they take pleasure from their work. Ultimately, that also contributes to the success of the business.

Stakeholders

The activities of a business entail a wide variety of different stakeholders. We count stakeholders as being customers and partners, shareholders, employees and suppliers, yet also research institutions and scientific bodies, as well as our local community and the society at large within which we operate. Our aim is to give due consideration to the interests of all our stakeholders and to regularly discuss environmental issues with them. In addition, we regularly communicate information regarding these topics in our company reporting.

Corporate Social Responsibility Policy of the BAUER Group



BAUER's Triple A

The key areas of focus in the activities of the BAUER Group are expressed in three category ratings named 'BAUER's Triple A'.

The BAUER Group is closely and continuously focused on safeguarding the health and safety of its employees. Guidelines, safety rules and training courses help to improve occupational safety on construction sites and in the production facilities. To that end, a management system has been established covering all the companies within the BAUER Group. Each group division, every single managing director and the Executive Board are committed to implementing **Health, Safety & Environment (HSE)** procedures.



Culture, Quality and Ethics are assigned an equal level of importance. We have made "Culture" the focus topic for the future and want to show that people are the focus of our attention. Furthermore, our business competes on global markets, so it is particularly important for us to gain a competitive edge based on the quality of our products and services. Everything we do in our business is oriented to national and international values and principles. We believe that correct, proper, fair and decent conduct is the best way of assuring our success.

Performance – in terms of commercial success – is ultimately a key aspect of corporate policy. Steady growth, returning a reasonable profit, is of great value to a wide variety of stakeholders. In pursuing those ends, we continuously strive to optimize the relationship between expenditure and earnings in all our operations. We seek to improve performance by optimizing processes, so as to work more efficiently and increase productivity.

Health, Safety, Environment (HSE)

By introducing a Group-wide HSE system, the Group has established a unified standard that defines and governs the aspects of health, safety and the environment in the BAUER Group. This entailed defining a company HSE policy, a standard as well as guidelines. In this way, we have defined a Group-wide, international safety standard as well as requirements for the HSE management systems at the individual companies within the BAUER Group. We consider HSE to be an essential component during the production of all our products and services as well as for operating processes. By constantly reviewing our set HSE targets against the requirements, we manage to continually improve the system, and therefore to consistently minimize our accident and damage rates. The clear target here is to achieve a rate of "zero" work accidents.

Safety and health

The BAUER Group has set itself the goal of protecting the health and motivation of employees on the long term and reducing personal strain, especially in order to maintain our company's performance capacity and innovative spirit. Overall, health management at Bauer follows a holistic approach which not only focuses on health itself, but also aims to improve the management culture along with conditions that ensure a healthy work-life balance.

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Environment

The BAUER Group's business activities inevitably have an impact on the environment, in terms of the air, soil and water, by way of noise and vibration, or with regard to the consumption of raw materials and primary energy. In our work, we make every effort to impact the environment as little as possible, and we employ the latest state-of-the-art methods in those efforts. We regard compliance with environmental laws and regulations as a minimum standard. In addition, we continuously strive to improve the standard of our environmental protection through preventive measures.

Environmental protection is defined as a holistic element of the HSE policy in the BAUER Group. Thanks to the HSE management system, environmental conservation and protection are also integrated into all divisions and for all operating processes, for example in production or on construction sites, and firmly anchored in the awareness of our employees. We aim to continuously improve our environmental performance in the future as well, which is why we are working to reduce our emissions and waste.

Quality

The satisfaction of our customers is our top priority. For this reason, we always strive to offer the highest quality. Thanks to a strong capacity for innovation and high quality standard, the Group occupies a leading position as a service provider and equipment manufacturer in the field of specialist foundation engineering. The highest level of quality is ensured for all products and services, and we endeavor to improve quality continuously. In the Equipment segment, quality indicators are integrated starting from the development process and continually reviewed all the way through machine manufacturing.

Efficiency and environmental protection

Efficiency is a key requirement when it comes to reducing environmental impact. We seek to use available energy optimally, conserve resources and at the same time reduce the amount of time required for our work. Even today and in the future, we are increasingly relying on the use of renewable energies to further reduce our ecological footprint.

In the Geotechnical Solutions segment, we aim to optimize the manufacturing process in a way that protects the environment and conserves resources. On construction sites, the environmental impact can only be prevented to a limited extent due to noise. For this reason, Bauer endeavors to keep noise pollution as low as possible through a variety of measures.

Waste avoidance is a top priority for us, which is why we are creating the necessary structures to promote recycling and reuse. Our waste management aims to reduce the amount of waste and increasingly return materials to the cycle.

Our efforts are oriented towards the production of durable and efficient equipment which is manufactured with the environmental compatibility of materials in mind. When it comes to eco-friendliness and effective performance, we are concerned with more than just the capacity of our equipment and our construction methods. For many years, Bauer has focused on constantly improving

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the efficiency of the equipment used on construction sites. The equipment is fundamentally characterized by high quality, economic efficiency, effective performance and a long service life.

Employees

We consider our company's employees to be a crucial element of a successful company culture and ongoing development. Thanks to their expertise and excellent collaboration, they advance the Group. Therefore, personnel development and support are highly valued by the management.

Roughly 12,000 employees from around 70 different countries work at the BAUER Group. Each of our employees enjoys the same appreciation, regardless of gender, origin, religion, age or sexual orientation. This is how we define diversity at our company, and we embody this with our culture.

As far as possible, our employees are hired directly in the country where they work. In this way, we create jobs for local workers, encourage their ongoing qualification and share our knowledge. We maintain branch offices in more than 70 countries around the world. This rare international focus characterizes the culture of the Group: at our sites, people from a wide range of backgrounds, religions and origins work together harmoniously every day.

Maintaining a work-life balance is becoming increasingly important. This topic is addressed intensively in the BAUER Group's HR Policy. Work-life balance refers to the goal of ensuring a well-considered interplay between career and private life. For this reason, we aim not to exceed the legally regulated weekly working hours within the BAUER Group. We account for this development by adopting a range of part-time models within the framework of country-specific options and the individual's position. Our management also support job sharing and other work models.

Community

We regard ourselves as an active member of our community, and we are aware that, alongside our commercial obligations, we also have a social duty to the community at large. We seek to play an active role in our region and in our various industry sectors. In that context, we also contribute our efforts to numerous regional development and industry-specific associations and trade bodies. The BAUER Foundation promotes art, culture, tradition, religion, science and research as well as education and training. Charitable projects are also supported through donations.

BAUER Aktiengesellschaft

Schrobenhausen, March 2026

The Executive Board

A handwritten signature in black ink, appearing to read "Dirk Pfortner".

Dirk Pfortner