Community Engagement Policy

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1. Preamble

As a multinational company and an important local employer, GEA can and wants to contribute to a better world. GEA positively motivates its affiliated companies and their employees to engage in the community, and endorses their active commitment. We strive to generate sustainable added value for socially relevant topics through our expertise and core skills.

To embody the company's purpose "Engineering for a better world", GEA has set itself the following goals:

- To pass on our sector and function-specific knowledge to a total of 100,000 people by 2026.
- To donate one percent of GEA's net profit annually.

2. Scope

This policy applies worldwide to all employees of GEA Group and its companies. This includes GEA Group Aktiengesellschaft and all companies affiliated with it under German company law (hereinafter referred to as "GEA").

3. Purposes and Types of Community Engagement

We promote community engagement in the following areas:

- Critical disaster relief and extraordinary events
  - For example, financial aid for natural disasters, humanitarian crises
- Promoting education, especially in IT, science, technology, engineering and mathematics (STEM)
  - For example, sharing knowledge at schools and universities, support for all kinds of equal opportunities
- Combating child poverty
  - For example, financial support for recreational facilities that offer a hot lunch, help with homework and offer one-to-one support for children
- Pushing for access to clean water, renewable energy or medical care
  - For example, contributions in kind by providing decanters for water treatment, financial aid to research institutes for renewable energies or NGOs with a focus on the supply of pharmaceuticals, supporting a water project by providing maintenance services for the water treatment system

Community engagement can be stimulated as follows:

- Donations from GEA: The term "donation" refers to donations given to support social, cultural, scientific or other particularly worthy charitable causes, made without contractual obligation and without expectation of services in return. A donation can be made in the following forms:
  - Financial aid
  - Contributions in kind
  - Services
- Skills-based volunteering by employees: Skills-based volunteering is a voluntary commitment where knowledge is passed on or actively contributed. To encourage skills-based volunteering, GEA offers each employee paid time off in the form of one working day per calendar year.

4. Conditions

Any form of social engagement is subject to local laws, reporting obligations and taxation. To meet these requirements, the following specific requirements for each type (see sections 4.2 - 4.3) apply in addition to the general conditions (see section 4.1)

4.1. General Conditions

- All applicable legal provisions must be observed.
- Financial aid given in the name of community engagement must be cashless donations only. Cash payments are prohibited.
- Internal guidelines must be observed, in particular the provisions of the Compliance Handbook and internal authorization and approval reservations (in particular internal procedure on community engagement).
- Community engagement is- within the framework of the implementation of this concept for community engagement at GEA - prohibited for the following stakeholders:
    - Politicians, political parties and associated organizations
    - For-profit organizations
    - Organizations that discriminate against people on the basis of race, belief, gender, sexual orientation, age, religion, origin or other
- The act of community engagement must always be made directly to the beneficiary and not through third parties.

4.2. Conditions for Donations

Donations can be made under the following conditions:

- Every donation, starting from €0, requires an eApproval in accordance with the requirements of the Approval and Representation Policy.
- Financial support and contributions in kind must be acknowledged in writing by the recipient of the financial support or contributions in kind. The amount of money or materials received, the name of the recipient and the purpose of the donation must be included and explained in detail.
- Services are subject to formal hiring processes – e.g. by way of a written contract – as well as measurable success criteria.
- Donations must be in line with GEA's corporate purpose, "Engineering for a better world".
- Donations must be correctly and carefully documented and properly logged through financial accounting.

4.3. Conditions for Skills-Based volunteering

- Leave for skills-based volunteering may be granted from January 1, 2023.
- Leave for voluntary work must be agreed in advance with the line manager and formally requested.
- Once the voluntary work has been completed, the type of voluntary work, the recipient and the number of people reached must be documented.

Examples on skills-based volunteering and further information on the process are available on the GEA intranet.

5. Processes

5.1. Donation Process Flow

GEA encourages each budget manager to donate a portion of their budget for a purpose described in this policy. The budget manager has the sole discretion to decide the amount and specific purpose of the donation under this policy. The local finance department must be notified of the donation to ensure that it is properly accounted for. Furthermore, donation receipts must be submitted to the local finance department to ensure that the donation is tax deductible under the regulations in effect in the respective country. To ensure that the overall donation target of 1% of net profit per year is achieved, GEA's Chief Sustainability Officer will regularly review the actual amount donated. The amount donated will be reported annually in the GEA Sustainability Report.

5.2. Volunteering Process Flow

Each volunteer must request paid time off for skills-based volunteering through the MyHR portal, with a brief description of the volunteer activity and the recipient of the volunteer activity. Their superiors must review the request for time off and make a decision about it. After completing their eligible volunteer activity, each volunteer must report the number of people they have reached through their volunteer activity. The skills-based volunteering activities that are engaged in are reported annually in the GEA Sustainability Report.

6. Employee Care Fund

At GEA, we care about our people and the communities around us. That is why we not only support charitable organizations and institutions but also stand by GEA employees and their families when they face financial hardship. Based on the German model, the GEA Employee Care Fund (see details attached) is to be implemented in line with the applicable legal requirements in each country and, where necessary, in consultation with employee representatives in order to ensure compliance with local policies.

7. Data Collection for Annual Reporting

The following data is collected for reporting purposes:

- Donated sum and the equivalent of the donated goods and services in the four subject areas
- Number of employees who have engaged through knowledge-based volunteer work
- Number of hours off for employees
- Number of people reached through skills-based volunteering

GEA conducts surveys at regular intervals to track the impact of volunteer work, both on the employees themselves and the people reached by the voluntary work.

8. Further Information and Contact

If you have any questions about this policy, please contact:

GEA Group Aktiengesellschaft
Sustainability (G-S)
Peter-Müller-Str. 12
40468 Düsseldorf
E-mail: sustainability@gea.com

Annex

Group Works Agreement

on assistance for employees experiencing hardship
“GEA Employee Care Fund”

GEA Group Aktiengesellschaft

- hereinafter referred to as **GEA** -

and

the Group Works Council of GEA Group Aktiengesellschaft

- hereinafter referred to as the **GWC** -

hereby enter into the following Group Works Agreement (“**GWA**”) on the possible granting of financial assistance to employees experiencing hardship:

Preamble

The purpose of this Agreement is to provide GEA group employees and their family members (see I.2.) facing acute hardship with straightforward financial assistance to swiftly stabilize and, if possible, improve their living conditions.

This Agreement covers assistance provided in the form of financial payments to employees facing hardship and their family members by the contractual employer of the employees applying for assistance.

Additional support may be provided in the form of unpaid/paid leaves of absence or caregiver leave, (interest-free, subsidized) loans (see also the eApproval tool for loan applications on the GEA intranet), advances on bonuses and/or salaries, and the arrangement and financing of other assistance. These are not covered by this GWA.

The parties are aware that, due to lack of knowledge of the legal requirements regarding financial assistance for employees in countries outside of Germany, this GWA cannot form a binding framework for financial support available to all employees of the GEA group worldwide. However, it is important to the parties that all GEA group employees worldwide are able to turn to their employer within the GEA group for financial support in the event of hardship. In light of this, GEA will advocate the global implementation of requirements and processes that reflect the content of this GWA.

Given the above, the parties agree as follows:

I. Scope

1. Geographical scope

This GWA applies to all GEA companies and locations as well as the group's subsidiaries in Germany.

2. Persons covered

This GWA applies to all employees of the companies covered by section I.1., including trainees (as well as those on dual study programs) (hereinafter referred to as "**Employees**"). It does not apply to interns, degree candidates or work-study students.

In the event of an employee's death, this GWA shall also apply personally to family members living in the same household as the deceased employee (i.e., spouses, registered partners, partners, children, adopted children, stepchildren or foster children, and parents, stepparents and/or parents-in-law) if and to the extent that the employee's death led to the financial hardship.

Furthermore, it shall apply to natural, adopted, step- or foster children not living in the same household as the deceased employee if they were financially dependent on the employee (e.g., financing studies) and if the employee's death led to the financial hardship.

II. Financial hardship

Employees and their family members facing financial hardship can apply for payment of a specified monetary amount. Within the meaning of this GWA, financial hardship is deemed to be a situation in which the employee or their household has insufficient financial means to cover important or essential expenses. Financial hardship can be caused by various factors/events/life circumstances, such as

- Serious illness or accidents suffered by employees or their family members
- Natural disasters (e.g., floods, storms, earthquakes, etc.)
- Family emergencies (e.g., death of the main breadwinner)
- Domestic fires or comparable destructive events
- Sudden loss of employment of spouses, registered partners or partners
- High unforeseen expenses that pose an existential threat

The aim of providing financial support to employees and their family members is to mitigate or partially compensate for loss of earnings, medication costs, care expenses, loss of possessions, unforeseen renovation and repair costs, short-term housing costs for employees and their family

members, and any costs associated with moving, home searches or the purchase of fixtures and fittings, among other things.

In cases where the factors/events/life circumstances leading to the hardship are expected to be covered by insurance payments, the financial assistance may also be provided solely to bridge the period until the relevant insurer pays out.

III. Application, procedure, decision-making body

1. Application

Employees and/or their family members who wish to apply for financial assistance must submit an application to the GEA Employee Care Fund. The application must describe the financial hardship, the resulting amount of financial assistance required and, if possible, include appropriate supporting documents. Where necessary, the GEA Employee Care Fund Committee may request additional documentation.

2. GEA Employee Care Fund Committee

The applications are decided on by the GEA Employee Care Fund Committee, comprising:

- Three representatives of GEA (as a rule, representatives from HR, Tax and Group Communications & Brand, and, where applicable, the management of the relevant GEA company)
- Three representatives of the Group Works Council, and, where applicable, the works council of the relevant GEA company (no voting power)

The Committee Chairperson and Deputy Chairperson are elected by simple majority of the members. The position of Chairperson may only be held by a representative of the Human Resources department, and the position of Deputy Chairperson may only be held by a representative of the Group Works Council.

In the event of their absence, Committee members may appoint a proxy.

3. Procedure

The Committee may decide on applications by means of a written procedure (e.g., by e-mail communication) or in (virtual) meetings. The Chairperson puts forward a proposal and initiates the procedure accordingly.

Committee meetings are convened by the Chairperson. Where possible, meetings should be held within two weeks of receipt of an application for assistance. The Committee Chairperson may appoint an assistant to prepare the respective meetings.

Meeting minutes must be taken and signed by the Chairperson. Minutes are not required if the written procedure is followed.

The Committee then decides on the application for financial assistance by a simple majority. Employees applying for assistance or their family members should be informed of the Committee's decision on the application as soon as possible, generally within four weeks of the application's submission by the employee.

There is no entitlement to assistance from GEA or its subsidiaries.

4. Criteria for financial assistance
The Committee bases its decision on whether to grant financial assistance and the amount to be granted according to the following (non-exhaustive) criteria:

- Nature of the financial hardship
- Unpredictability of the financial hardship
- Urgency of providing the financial assistance
- Whether other assistance has already been provided or assistance from insurers or other providers is expected in the near future
- Appropriateness of the financial assistance requested
- Availability of company funds (budget availability)
- Previous financial assistance claims by the employee
- Other personal circumstances compounding the situation
- (Partial) responsibility for the financial hardship

If, in exceptional circumstances, employees of different GEA companies fall into financial hardship in a similar or comparable manner (e.g., due to a regional disaster), the Committee shall give consideration to the equal treatment of these employees and take this into account in its decision. There is no entitlement to equal treatment.

IV. Financial assistance payments

Under this GWA, payments of financial assistance are generally made on a gross basis, meaning that any taxes and/or social security contributions are in principle payable by the employee. Irrespective of this, the GEA Employee Care Fund Committee shall take into account the legal requirements regarding the tax exemption of the financial assistance payments when deciding on whether and how much financial assistance should be granted.

It is the understanding of the parties that financial assistance up to the gross amount of EUR 600 per calendar year may currently be granted tax-free by the GEA Employee Care Fund under the terms of this GWA (see the German Wage Tax Guidelines 2025 (Lohnsteuer-Richtlinie 2025) on Section 3(11) of the German Income Tax Act (EStG)).

Any assistance over and above this amount may be tax-exempt under other legal provisions, which must be reviewed on a case-by-case basis. If the GEA Employee Care Fund Committee intends to grant financial assistance of more than EUR 600 (gross), without the requirements for tax exemption being satisfied, it shall either inform the employee of any obligation to pay tax and its implementation[1], or shall additionally decide that the contractual employer of the employee applying for assistance shall also cover the taxes payable on the amount granted as part of net wage taxation.

[1] The employee is solely responsible for clarifying the financial implications of such taxation, e.g., by requesting information from the relevant tax office or their own tax advisor.

V. Confidentiality; data protection

All applications and associated information shall be treated confidentially and in accordance with data protection requirements. The information shall be accessible solely by persons directly involved in processing the application.

VI. Review

The contractual parties agree to regularly review this Group Works Agreement, with the first review taking place after 12 months.

VII. Final provisions

Should any of the provisions of this Agreement conflict with higher-ranking legal rules, this shall not affect the validity of the remaining provisions. The invalid provision shall be replaced by a valid provision that reflects the original content as closely as possible.

This Agreement shall become effective on signing by the contracting parties. It is subject to the statutory notice periods.

Date	Review and Revision
2023	Review without changes.
2024	Reference to further examples on skills-based volunteering in para 4.3.
2025	Addition of Employee Care Fund in para 6 and the Annex.