

October 2023

Integrated Management System (IMS) Manual

Notes:

- 1) If linguistically simplified terms such as "project manager" or "customer" are used in the masculine in the management documentation of the Integrated Management System, these refer to all genders in the same way. This also includes all subordinate regulations of KOCKS ENGINEERS.
- 2) Under commercial law, the engineering firm has been registered as a limited company under the name Kocks Consult GmbH since 1977. Since then, the term KOCKS ENGINEERS has been used internally and externally in everyday language. For the IMS, these terms are therefore synonymous. Terms such as "all KOCKS ENGINEERS" refer to the employees of Kocks Consult GmbH.

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1. General provisions

1.1 Declaration of undertaking

In order to fulfil the requirements of our customers and other interested parties and to ensure legally compliant operations, we have introduced an integrated management system. Based on the applicable law, it encompasses and combines the company-specific contracts, regulations and company agreements with the dynamic management systems, which are continuously improved according to the PDCA cycle (Plan-Do-Check-Act). We have had our quality management certified regularly since 2006 on the basis of the requirements of the DIN EN ISO 9001 system standards.

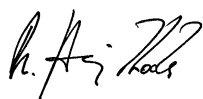
Occupational health and safety management is aligned with DIN EN ISO 45001 and OHSAS, environmental and resource management with DIN EN ISO 14001 and DIN EN ISO 50001, and the compliance management system follows DIN EN ISO 19600 and IDW PS 980.

The "Integrated Management System" manual sets out our principles as well as the structure and mode of operation of our management system and serves as instructions for all employees within its scope of application.

All employees working within the scope of the "Integrated Management" manual are obliged to actively participate in the implementation and further development of the management system and thus contribute to the sustainable improvement of our competitiveness.

The management of Kocks Consult GmbH undertakes to take all necessary measures to ensure the effectiveness and further development of the management system.

Koblenz, October 11th, 2023



Dr. Henning Kocks



Michael Brinkmann

1.2 Scope of application

The IMS applies worldwide without restriction to all KOCKS ENGINEERS and, where required and appropriate, to contractually bound freelancers, partners and subcontractors.

1.3 Company profile of KOCKS ENGINEERS

KOCKS ENGINEERS have been providing interdisciplinary consulting services in the construction industry worldwide since 1946. We ensure the satisfaction of our clients from industry, the private sector and the public sector with a high level of personal commitment and quality awareness. We are solution partners for internationally financed technical and financial co-operation projects and also support our clients with training, capacity building and project management.

Our international activities began in 1948 with a project in Luxembourg. Today, 200 engineers, technicians, scientists, economists and experts in construction-related disciplines provide high-quality services in numerous branches and on construction sites in over 20 countries worldwide.

1.4 Mission – Vision – Purpose

As a partner to our customers, we are committed to providing the highest level of professionalism and solution expertise for the tasks they set us. With innovative and quality-assured services based on a holistic perspective, we contribute to safeguarding Germany as a business location and many aspects of its quality of life. This includes our active involvement in the sustainable maintenance and expansion of the domestic infrastructure. We support our industrial customers in consolidating and expanding their market position. With our experience and involvement in internationally funded technical and financial cooperation projects, we make a fundamental contribution to continuously improving the quality of life of people in developing and emerging countries.

We are aware of the responsibility of our daily actions for our customers, society and the environment. Our tasks and the demands placed on us are subject to constant change with increasing mechanisation and networking. We meet these challenges with a high level of personal commitment, which complements our expertise and attentiveness. In this way, our interdisciplinary, multicultural teams contribute to the sustainable improvement of quality of life and the value-oriented expansion of business locations worldwide with efficient and quality-assured services from a single source.

1.5 Business areas

KOCKS ENGINEERS are operating in the following business areas.

Industrial and Civil Engineering	Supply Infrastructure	Wastewater and Waste
Transport	Climate change	Health and Safety Coordination
Building Information Modeling	Building owner consulting	Environment – Ecology – Spatial Planning

The provision of services is accordingly geared towards product and service organisation. The company provides services under the guiding principle of "complete solutions from a single source" across several locations, which are organised into branches and departments and ensure orderly business operations. The provision of services is characterised by a high degree of cross-departmental, internal cooperation. The responsibilities and competences of the management levels are defined in ORG 2020.

1.6 Company organisation structure

The provision of services for the business areas defined above is organised via operational business units, which are supported by the central staff departments (see Figure 1). The management of the company is the responsibility of the Executive Board, which is supported by the Works Council, the Policy Council and external advisors. The Executive Board can delegate the management of individual areas to directors who are authorised to exercise power of attorney. There is a right of access to all production sites of Kocks Consult GmbH. Each business division is further subdivided into various departments, which are managed by department heads and to which projects and employees are assigned. Following coordination at management level, the departments support each other in the provision of services across all divisions.

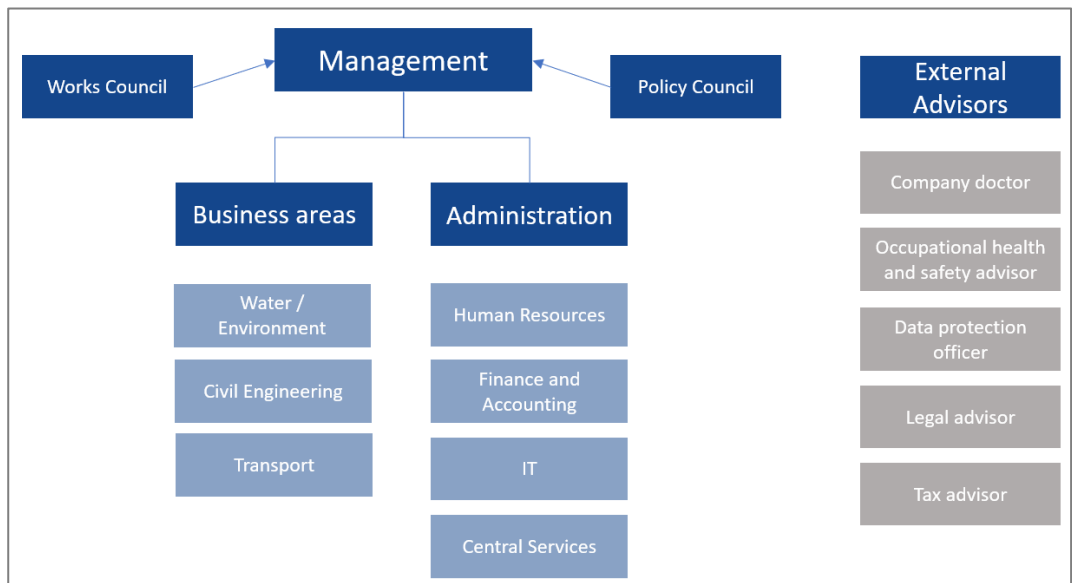


Abb. 1 Organisation chart

2. Structure of the management systems

The Integrated Management System (IMS) of KOCKS ENGINEERS has grown since the company was founded in 1946. Based on the applicable law, it comprises and combines the company-specific contracts, regulations and works agreements

with the dynamic management systems, which are continuously improved in accordance with the plan-do-check-act (PDCA) cycle. The IMS will continue to grow in the future in line with the demands that legislation, customer requirements and society place on service-providing companies such as KOCKS ENGINEERS. The core elements of the IMS are briefly described below.



Abb. 2 Core elements of the IMS

2.1 Laws

Applicable law must be complied with worldwide when KOCKS ENGINEERS provide their services. For the Federal Republic of Germany, the **Chamber of Engineers Act of 1978**, as amended, specifies the additional requirements that have been concretised specifically for our profession. Compliance with the standards of good behaviour, observance of ethical principles and value-based action is a prerequisite. The commercial handling of the business is carried out in accordance with the law and follows the principles of the honourable businessman in compliance with the requirements of the *GoBD* (Principles for the proper keeping and storage of books, records and documents in electronic form) and associated regulations.

KOCKS ENGINEERS observe the rules on data protection and operate a **GDPR-compliant** data protection management system. The company is supported and represented by an external data protection officer. The data protection regulation can be viewed online at <https://www.kocks-ing.de/en/privacypolicy>.

The legal requirements of the **Whistleblower Protection Act** are implemented. A corresponding function has been implemented on the website www.kocks-ing.de.

2.2 **Articles of association, rules and regulations and works agreements**

The integrated management system of KOCKS ENGINEERS has always comprised the **articles of association**, which regulate the rights and obligations of the company (and shareholders), as well as rules of procedure for the management, which are appointed to implement the will of the shareholders and achieve the purpose of the company. These **management rules of procedure** define the competences, rights and duties of the management, directors and department heads.

In order to achieve a well-organised external business activity, the Management Board has issued company-wide **signature rules** that clearly regulate the signing authority of all company employees and ensure compliance with the four-eye-principle.

Internally, the standards of cooperation and mutual good behaviour in the **work and social regulations** as well as in the **travel expense regulations**, as amended, are agreed between the management and the works council and are binding for everyone.

For supplementary agreements, e.g. on changed working hours during very hot summer months, holiday arrangements, etc., the management sometimes concludes separate **works agreements** with the Works Council, which also have the character of labour law and are valid for all employees.

2.3 **Management systems**

The strategic decision to further improve the services provided by KOCKS ENGINEERS through the use of management systems was taken back in 2004. This began with the quality management system, which has been continuously reviewed and confirmed by an external certifier since 2006, see below. This has ensured and continues to ensure that services are consistently provided at a high

level of quality and that customer requirements are met (in accordance with the law). The ongoing determination of opportunities and risks as well as the interested parties identifies the factors to which particular attention must be paid in the provision of services. The process-orientated approach allows all performance, management and support processes to be continuously planned, monitored and improved. This is done by applying the PDCA model, which enables us to control processes, plan and provide the necessary resources and identify potential for improvement and deviations to which we can then respond. Since then, these principles have also guided us in setting up further management systems and managing them in the integrated management system under a harmonised, overarching system.

2.3.1 Quality management

Since their foundation in 1946, KOCKS ENGINEERS have pursued the goal of providing high-quality engineering services in order to fulfil the requirements of all customers at home and abroad and thus ensure the long-term economic success of the company. This goal has been anchored in the company's strategic plans since 1977 and has been continuously pursued by an **externally certified quality management system** since 2006.

2.3.2 Integrity and compliance management

KOCKS ENGINEERS observe the ethical standards of our and other cultures and behave loyally towards the company, the customer, society and the environment. Applicable law is observed and corruption of any kind is rejected. Since 2006, these irrefutable principles have been laid down in a **Business Integrity Management System (BIMS)**. This was originally part of the QM system, but was transferred to a separate **Compliance Management System (CMS)** in 2019 due to the growing importance of compliance issues.

2.3.3 Occupational health and safety

KOCKS ENGINEERS pay attention to occupational health and safety when providing its services, both in the office and on construction sites in Germany and abroad. Compliance with the statutory regulations on occupational health and safety is continuously ensured by the employers' liability insurance associations. The aspects that are particularly relevant for KOCKS ENGINEERS due to their activities are set out in a separate **management system for systematic occupational health and safety**, which is based on the specifications of the VBG, the ISO 45001 standard and OHSAS 18001. In addition, the company is supervised externally by an occupational health service.

2.4 Tasks, responsibilities and authorisations

The management is committed to practise active implementation and further development of the management systems mentioned under 2.2. The management is advised and supported in this by an external certifier for quality management, an occupational health service, data protection officers, safety officers and, where appropriate, necessary or required by law, by other experts. To control and continuously improve the management systems, a Policy Council was set up within the company, which emerged from the Quality Management Working Group founded in 2006. Today it is the policy committee and the supervisory body for all integrated management systems at KOCKS ENGINEERS.

2.5 Communication and implementation

The communication and implementation of the suggestions for improvement or changes to the management systems developed by the Policy Council is carried out by the management and via the company's subordinate management bodies: a) the meeting of the managing directors and directors ("management meeting"), b) the department head meetings of the business units and c) the team and project meetings. Integrated management is an integral part of the agenda at all these meetings and must be demonstrably discussed and documented in the minutes.

3. How the IMS works

The IMS and its dynamic management systems listed under 2.3 follow the continuous improvement cycle (PDCA cycle). This consists of four phases, which are run through one after the other and are detailed in the respective management system. The "engine" of the IMS is the Policy Council, which continuously drives the PDCA cycle for all systems and thus ensures continuous improvement.

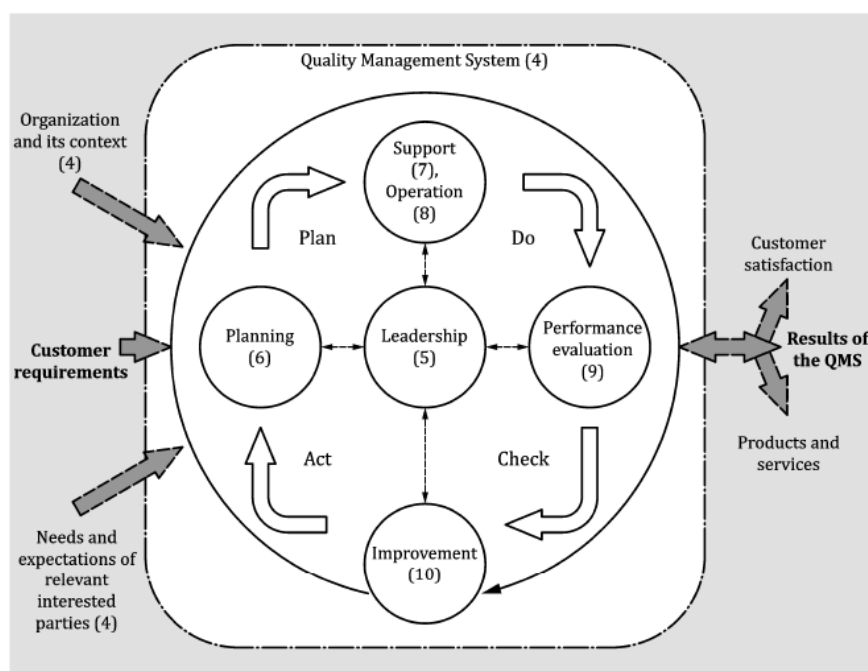


Abb. 3 Continuous improvement according to the PDCA cycle

The following steps must be carried out for each dynamic management system (see 2.3) of the IMS with reference to the PDCA cycle:

Plan

- Consideration of the - possibly updated - requirements for the services of KOCKS ENGINEERS from the market, the corporate environment and the "interested parties"
- Establishment of targets and key performance indicators (KPIs) for the current financial year by the Policy Council
- Definition of the necessary measures by the Policy Council
- Enactment of the targets and KPIs by the Management Board

- Communication of the targets, KPIs and measures via the company's management levels

Do

- Provision of the service "Planning, consulting, monitoring and control in the construction industry" in compliance with the laws and all regulations of the IMS
- Documentation

Check

- Definition of the audits by the Policy Council
- Determination of customer satisfaction at the work or project management level
- Evaluation of reports from external consultants (e.g. occupational health and safety, fire safety, company doctor, certifier) by the Policy Council
- Evaluation of internal audits by the Policy Council
- Consolidation of all results in a management assessment by the Policy Council
- Review of compliance with regulations and preparation of suggestions for improvement by the Policy Council

Act

- Implementation of regular suggestions for improvement by the Management Board and subordinate management levels
- IMS-compliant control of recognised, faulty processes by the Management Board and subordinate management levels
- Definition and initiation of preventive measures by the Management Board
- Communication of upcoming steps for the further development of the IMS by the Management Board in coordination with the Policy Council

The improvement process is an integral part of our corporate culture. Taking into account the legal and economic framework conditions, KOCKS ENGINEERS aim in particular at:

- the satisfaction of our customers,

- the quality of our services and products,
- the occupational health and safety for our employees,
- the protection of the environment and resources,
- the satisfaction of the employees

and thus continuously improve our competitiveness.

Issued in Koblenz, in September 2023



Dr. Henning Kocks / Michael Brinkmann
General Management



Eckhard Schmitz
Policy Council