WHISTLEBLOWER POLICY AND PROCEDURES
(Revised August 26, 2026)

1. Purpose

The purpose of this Whistleblower Policy and Procedures (the "Policy") is to set forth the procedures established by the Audit Committee of the Board of Directors of Limbach Holdings, Inc. and its subsidiaries and divisions (together, the "Company") for:

- the receipt, retention and treatment of complaints received by the Company's employees and nonemployees regarding accounting, internal accounting controls, or auditing matters; and
- the confidential, anonymous submission by the Company's employees regarding questionable accounting or auditing matters.

2. Complaints Covered by the Policy

The procedures set forth in this Policy relate to complaints and concerns regarding:

- irregular accounting methods, auditing conduct, or financial reporting practices (each, a "Covered Matter"), including without limitation:
    - fraud or deliberate error in the preparation, evaluation, review, or audit of any Company financial statement;
    - fraud or deliberate error in the recording and maintaining of the Company's financial records;
    - deficiencies in or noncompliance with the Company's internal accounting controls;
    - misrepresentation or false statement to, or by, a senior officer or accountant regarding a matter contained in the Company's financial records, financial reports, or audit reports; or
    - deviation from full, fair, accurate, timely, and understandable reporting of the Company's financial condition; or
- retaliation against employees who, in good faith, make reports regarding any of the foregoing.

3. Procedures for Making Complaints

Employees

Employees should discuss any compliance concerns regarding Covered Matters with their immediate manager or supervisor. All managers and supervisors are responsible for supporting this Policy by maintaining an "open door" for employees who may reach out to them.

Employees may also contact the Company's senior legal officer or compliance@limbachinc.com, or report it through the Ethics Hotline (Limbach AlertLine) by phone at 1-888-572-8031 or via the Internet at www.limbachinc.com/alertline. Information about the Ethics Hotline is located on Company Intranet, including a detailed "Question and Answer" document. Employees may provide a report either by phone at the Ethics Hotline number, or via the confidential web-based reporting system. In either case, the report will be initially received and recorded by a third-party provider, and confidentially routed to the Company's Senior HR and Compliance leaders in the confidential case management tool for initial triage and response, and to identify and assign the appropriate case investigator. The system automatically restricts anyone named in a report from accessing the report.. Employees are encouraged to provide sufficient detail about the issue, so that proper investigation and follow up can be conducted. Reports may be made completely anonymously, and reports will be kept confidential to the fullest extent possible, subject to applicable laws, regulations, and legal proceedings.

Non-Employees

Reports from non-employees, including customers, suppliers and other third parties regarding Covered Matters may be submitted to the Limbach AlertLine by phone at 1-888-572-8031 or via the internet at www.limbachinc.com/alertline.

4. Treatment of Complaints

Receipt and Investigation

The Audit Committee is responsible for overseeing the receipt, retention, and investigation of, and response to, all complaints received regarding Covered Matters (each, a “Report”). With respect to each such Report, the Audit Committee shall determine whether it, the senior legal officer, another officer, or an external party will be responsible for investigating such complaint, after considering all relevant facts and circumstances.

In connection with the investigation of a Report, the Audit Committee, the senior legal officer, or their designee(s) may consult with, and obtain the assistance of, any member of the Company’s management who is not the subject of the Report, and independent legal, accounting, or other advisors may be retained as necessary or appropriate. Upon completion of the investigation of a Report, prompt and appropriate corrective action shall be taken. In addition, confidentiality of Reports by employees will be maintained, unless necessary to conduct an adequate investigation or compelled by judicial or other legal process.

Follow-Up to Reports

The Audit Committee and/or its designee will, to the extent appropriate and practicable, provide each person who files a Report with an update or response on the status of the investigation.

Retaliation Prohibited

Retaliation or reprisal of any kind by the Company, the Audit Committee, or any director, officer, employee, contractor, subcontractor or agent of the Company, against an employee for reporting a violation (or potential violation) of this Policy in good faith is strictly prohibited. The fact that an employee has raised a concern regarding a Covered Matter, or provided information in an investigation relating to a Covered Matter, cannot be a basis for denial of benefits, termination, demotion, suspension, threats, harassment, or discrimination. Anyone retaliating against an employee who, in good faith, reported a violation (or potential violation) of this Policy will be subject to disciplinary action, up to and including termination of employment. If an employee believes that he or she, or another colleague, has been retaliated against for raising a good faith concern regarding a Covered Matter, such employee should contact the Company’s senior legal officer, or report it through the Ethics Hotline.

Retention of Reports and Investigations

The Audit Committee and/or its designee will maintain a log of all Reports, as well as track their receipt, investigation, and resolution. Copies of Reports and such log will be maintained in accordance with the Company’s Document Retention Policy.