

Policy Statement in Accordance with the Supply Chain Due Diligence Act (LkSG)



Introduction

HORN is committed to respecting human rights and protecting the environment both within our own business operations and in collaboration with our suppliers. In line with the Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG), we have developed this policy statement to outline our commitment to human rights and environmental protection, as well as our approach to risk management within our business and with our suppliers.

This statement encompasses our guiding principles, explains the implementation of the law, describes our risk management process, our grievance procedure, and our continuous improvement efforts.

As leaders, we expect our relevant business partners to also commit to respecting human rights, establish appropriate due diligence processes, and pass these expectations on to their own business partners.

International Guiding Principles

HORN respects international standards and guidelines for the protection of people and the environment. Our understanding and human rights due diligence processes are aligned with the following international reference instruments:

- The core labor standards of the International Labour Organization (ILO) on labor and social standards.
- The Sustainable Development Goals (SDGs).

Commitment to Continuous Improvement

In addition to implementing the legal requirements, HORN commits to continuously improving our human rights and environmental performance. This includes:

- Regularly reviewing and updating our due diligence obligations to ensure they meet the latest standards and best practices.
- Promoting training and educational programs for our employees and suppliers to raise awareness about human rights and environmental protection and ensure compliance with our policies.
- Building partnerships and collaborating with relevant stakeholders, including NGOs, government agencies, and other companies, to share best practices and work together on solutions to complex challenges.
- Transparently communicating and reporting on our progress and achievements, as well as the challenges and difficulties we encounter, to strengthen stakeholder trust and promote open and honest discussion.

This commitment to continuous improvement reflects our dedication to going beyond mere legal compliance and making a positive contribution to the promotion of human rights and environmental protection throughout our supply chain.

Responsibility and Role Definition - HORN

HORN recognizes the importance of clearly defined roles and responsibilities for effective implementation of the Supply Chain Due Diligence Act (LkSG). We have appointed a Human Rights Officer responsible for monitoring and enforcing the requirements of the law. Our board of directors takes responsibility for compliance with legal requirements and regularly informs itself about the implementation of due diligence obligations within the company.

We expect our employees and relevant business partners to respect the fundamental norms for human rights and environmental protection and to actively engage in these efforts. This particularly includes addressing the identified risks from our risk analysis. Should they encounter violations for which they see no appropriate courses of action, we explicitly encourage them to use the grievance mechanism described in this statement.

In addition to these measures, we commit to conducting regular training and awareness campaigns for our employees and business partners to strengthen awareness of human rights and environmental protection and promote compliance with our policies.

Risk Analysis

As part of our risk management, we conduct regular and needs-based risk assessments in accordance with the requirements of the Supply Chain Due Diligence Act (LkSG), particularly under §§ 3 and 5. Once risks are identified, we prioritize them based on their potential impact on affected parties, their likelihood of occurrence, and their reversibility.

Our analyses place a special focus on the potential disregard for occupational safety and work-related health hazards.

Measures

After identifying and prioritizing risks, we establish measures to mitigate these risks. We proactively inform and involve stakeholders deemed important for the implementation of these measures.

In our own operations, we clearly and continuously communicate our expectations to employees and strive to promptly eliminate identified risks. We also clearly communicate our expectations to our suppliers regarding their cooperation in preventing human rights and environmental risks. We ensure they understand these expectations and commit to collaborating.

We regularly monitor and evaluate the effectiveness of our preventive measures to identify potential improvements and continuously implement them.

Grievance Procedure

HORN has implemented an effective grievance procedure for collecting information on human rights and environmental risks. In designing and applying the procedure, we pay particular attention to the following characteristics:

- Clarity and easy accessibility for anyone wishing to report concerns or suspicions about possible human rights and environmental risks.
- Confidential handling of all reports, ensuring the privacy and security of the reporting individuals.
- Thorough investigation of all human rights and environmental complaints and taking appropriate measures to address identified risks.
- Detailed recording of all reports and investigations, including any remedial actions, and retaining these records.

Please initiate any complaints through the following website:

<https://www.hornglass.com/de/unternehmen/compliance>

Ongoing Improvement

HORN is committed to the continuous improvement of the effectiveness of our risk analyses, grievance procedure, and preventive and remedial measures. Through regular reviews, we will ensure that these tools always meet the highest standards and the requirements of applicable laws and international standards on human rights and the environment.

Our goal is to remain aligned with current legal requirements and international standards over the long term and to continuously learn and improve to make a positive contribution to the protection of human rights and the environment.