

# Whistleblower Policy of HORN Glass Industries AG

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## What Can Be Reported?

You can use the reporting system to report violations of our Code of Conduct or legal violations. This includes issues related to bribery and corruption, antitrust law, fraud, financial crime, product safety and quality, harassment or discrimination, international trade controls, protection of personal data, rights and protection of individuals, severe environmental damage, or conflicts of interest.

## About Anonymity

To ensure your anonymity, we have engaged an external data protection officer to anonymize the reports. We receive your complaints without any contact information. The data protection officer is designated as the external data protection officer.

## Whistleblower Policy

of HORN Glass Industries AG

(hereinafter: "Company" or "HORN")

### Introduction

At HORN, integrity and compliance with laws and internal regulations are of the utmost priority. To ensure adherence to these values and to avoid or minimize potential risks from violations, it is crucial to detect, investigate, and rectify misconduct early. Every report of possible misconduct is taken seriously and leads to an investigation under an objective and transparent process without bias.

Violations of laws and internal regulations pose significant risks of damage to the company, the management, every responsible executive, and every affected employee. Beyond substantial fines that may affect HORN as a company, the individuals involved face personal external consequences, which can include fines or, depending on the case, imprisonment, as well as internal personal consequences. Additionally, compliance cases can lead to reputational and economic damage (e.g., negative media coverage, revenue losses), compensation claims (e.g., from customers), and exclusion from public tenders ("blacklisting").

Management is legally obligated to investigate any suspicion of illegal or inappropriate behavior that comes to its attention. Any compliance and legal violations discovered must be promptly rectified, and sanctions must be considered. Additionally, management is required to assess whether civil claims for damages against the offender can be pursued. To fulfill these legal obligations, the HORN management has established a whistleblower platform and a process for investigating incoming reports.

This document outlines and explains whistleblowing at HORN based on various legal requirements for whistleblower systems and protection, such as the EU Whistleblower Directive 2019/1937, corresponding national implementation laws, the Supply Chain Due Diligence Act (LkSG), etc. Reports from whistleblowers help HORN counter violations early and reduce harm to our company, employees, and business partners.

## Scope

### Who Can Report a Violation?

All HORN employees, customers, suppliers, and other third parties (e.g., directly affected individuals, persons aware of a (potential) violation by a direct/indirect supplier) can use various channels to report violations.

### What Can Be Reported?

Violations of internal regulations and/or applicable laws can be reported through multiple channels. Even indications or suspicions of violations can be reported and will be taken seriously. The term "violations" in this document refers to both actual and potential violations within the meaning of § 2 HinSchG. Examples of reportable behaviors/situations include:

- Bribery or corruption
- Other criminal offenses (e.g., theft, dealing in or using illegal drugs, violence or threats of violence, and vandalism)
- Unethical behavior, including violations of company policies
- Sexual harassment, discrimination, victimization, or bullying
- Violations of regulations on product safety and conformity
- Violations of competition and antitrust laws
- Violations of regulations on the protection of personal data within the scope of the DSGVO.

Reportable behaviors are not limited to personal, work-related complaints. A personal, work-related complaint is an issue related to an employee's current or former employment that personally affects or could affect them but does not have broader implications for the company. Examples of personal, work-related complaints include:

- Interpersonal conflicts between employees
- Decisions regarding hiring, transfer, or promotion of an employee
- Decisions about employee working conditions
- Decisions about suspension or termination of employment
- Disciplinary actions

Personal, work-related complaints should be reported to the responsible supervisor, HR department, or work council.

#### Who Is Responsible for the Whistleblower System?

The external data protection officer is responsible for the management of the HORN whistleblower system. The persons entrusted with the management of the whistleblower system guarantee impartiality, are independent, not bound by instructions and obliged to maintain confidentiality. Information on possible violations is forwarded to HORN by the external data protection officer and processed.

Reports of violations against global minimum labor standards to which HORN is committed can be reported to HORN. These minimum labor standards include the recognition of ILO core labor standards and the Universal Declaration of Human Rights, principles of good occupational health and safety, opportunities for professional and personal development, the right to fair compensation, the prohibition of child and forced labor, and the prohibition of all forms of discrimination.

#### Anonymity and Confidentiality

Anonymity in reporting is permitted (as far as legally possible). Information disclosed during an investigation will be treated confidentially, as far as possible and appropriate.

#### Protection of Whistleblowers (No Retaliation)

HORN prohibits and does not tolerate any form of retaliation (e.g., adverse actions,

disciplinary measures, threats, intimidation) for reporting a violation in good faith or otherwise cooperating in the investigation of a violation. Any violation should be reported through one of HORN's provided channels to ensure management's awareness and adequate protection of whistleblowers. Reporting knowingly false information ("malicious reporting") is itself a violation, and actions taken as a result of such malicious reporting are not considered retaliation.

#### Other Affected Persons

In its investigations, HORN strives to protect the legitimate interests of other persons affected by a disclosure. Accusing another person can have serious consequences. HORN adheres strictly to the principles of "presumption of innocence" and "need-to-know" in its investigations. It is essential that the whistleblower system is used responsibly. HORN will not support any actions that could result in employees being victims of unfounded or false accusations.

### How to Report Violations

#### 1. Direct Contact

An open communication culture is a key component of effective compliance. Employees must be able to openly and especially early on address mistakes. Therefore, you can always turn to your supervisor if you suspect a compliance violation, even if it is not an official reporting channel. There is no obligation to report to the supervisor.

#### 2. Internal Reporting Channels

HORN has set up an internal reporting office in the form of a whistleblower system, which is operated by an external data protection officer who is tasked with checking and anonymizing the incoming reports. We receive your complaints without any contact details.

You have direct access to the HORN whistleblower system at <https://www.hornglass.com/de/unternehmen/compliance>

You also have the option of using external whistleblower channels operated by the relevant authorities.

## Rights and Obligations of the Whistleblower

### 1. Confidentiality

The identity of the whistleblower is protected with the utmost care. HORN protects the interests of the whistleblower by providing a secure whistleblowing system and ensuring that all received information is handled confidentially.

### 2. Protection from Retaliation

HORN prohibits and does not tolerate any form of retaliation for reporting a violation in good faith or otherwise cooperating in the investigation of a violation. We apply the EU Directive (EU) 2019/1937 (the so-called Whistleblower Directive and the corresponding implementation laws of the EU member states) and in various jurisdictions worldwide, the respective local laws and regulations for the protection of whistleblowers and prevention of retaliation. Other individuals involved in an investigation are similarly protected.

### 3. Reporting for Legitimate Reasons

All reports must be based on legitimate grounds (HORN must have verifiable and serious information about a violation) that lead the whistleblower to believe that the reported matter is true (reporting in good faith). Whistleblowers are not offered or granted financial benefits. Depending on the applicable legal system, appropriate steps may be taken against whistleblowers if it is found that knowingly false information has been reported.

### 4. No Independent Investigation by the Whistleblower

For legal and security reasons, we do not expect a whistleblower to investigate compliance violations independently. Initial information gathering for reporting purposes is permissible and can help facilitate a targeted and efficient investigation. In such cases, the acquisition and/or access to information must comply with laws and regulations.

## Investigation Principles

Investigations are conducted in accordance with the following principles:

### 1. Basic Principle

All indications of compliance violations or risks are investigated through internal investigations based on transparent and clearly defined processes. This ensures that our internal standards are consistently implemented and that our management and executives meet their legal and corporate responsibilities.

## 2. Compliance with Legal Regulations

Our investigations are always conducted in compliance with all applicable laws and regulations.

## 3. Right to Be Heard

No one should worry about facing consequences from an investigation unless they have had the opportunity to respond to the allegations.

## 4. Strict "Need to Know" Principle

Only those who are genuinely needed for an investigation are involved in our activities. Information about investigation results is provided only to those parties who need it for further procedures or to fulfill legal obligations.

## 5. Confidentiality

All information collected during compliance investigations is treated confidentially. The identity of the whistleblower is protected with the utmost care.

## 6. Fairness and Mutual Respect

Investigations are conducted fairly and respectfully toward all parties involved, following an objective and transparent process without bias. The principle of "presumption of innocence" applies to all internal investigations. Any form of coercion, threat, or similar is not allowed. Investigation activities are carried out without undue delay, in order of priority and urgency, and considering costs and efforts.

## 7. Usability of Results

Compliance investigations are conducted so that the results can generally be used in court.

## Data Protection

During internal investigations, HORN ensures compliance with applicable data protection laws. If you want specific information or have questions about the processing of your personal data, you can contact HORN's data protection officer at the contact details provided below:

Data Protection Officer: Markus Döllinger

Net-Concepts

Ahornweg 12

D-92721 Störnstein

E-Mail: [hornglas@net-concepts.de](mailto:hornglas@net-concepts.de)