HORNGROUP

Guide to “SpeakUp”

and

Rules of Procedure

for the reporting procedure under the Supply Chain Act (LkSG)

Version: November 2025

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Remark:
For the sake of readability, the simultaneous use of masculine, feminine and other language forms has been avoided. All personal designations apply to all genders in the interest of equal treatment. The abbreviated language form is for editorial reasons only and does not imply any valuation or judgement. German laws are abbreviated with its German abbreviation.

1 GUIDING PRINCIPLES

Sustainable business practices form the basis for the future prospects of the environment, society and the economy, and also for every single employee or business partner of INDUS Holding AG (parent company) and its subsidiaries.

A cornerstone of the group-wide corporate culture is a shared understanding of values and risk minimization for sustainable corporate development.

For us, compliance with law and regulations is a top priority. We are aware that violations can have serious consequences for our group of companies, our employees, our business partners and other affected parties. Therefore, it is important to identify any risks or incidents early on, to initiate appropriate countermeasures and to avert possible damage.

For this reason, we have supplemented our integrity and compliance measures with an effective whistleblower system. Employees, business partners and third parties have the opportunity at any time to raise concerns or report irregular behavior – anonymously if desired. Uniform and fast processes as well as confidential and professional handling of information by the Compliance Department of INDUS Holding AG (hereinafter referred to as "Compliance Department") form the basis of this system.

2 WHO CAN USE THIS PROCEDURE?

All employees, temporary workers, employees of direct or indirect suppliers, business partners, customers and anyone who has an interest in the well-being of the company can confidentially raise concerns and thus submit information on potential risks or violations.

3 FOR WHAT TYPE OF INFORMATION CAN THE REPORTING PROCEDURE BE USED?

With this reporting procedure, we want to encourage everyone to report any knowledge or well-founded suspicion regarding:

- possible violations of the code of conduct,
- potential violations relating to human rights and environmental risks and/or breaches of duty within one's own business area or within the supply chain,
- possible violations of laws and guidelines,
- possible violations and complaints (even those unrelated to compliance)

4 WHICH REPORTING CHANNELS CAN BE USED TO SUBMIT TIPS?

All employees and external persons can submit information via the following channels:

- DIGITALLY (web link or mobile SpeakUp app) or BY PHONE: Via the digital whistleblower system, which is available in various languages. The system is free of charge. Telephone contact may incur charges depending on the provider and country.[1]

  Business hours are around the clock, and anonymously if desired.

  "SpeakUp" Phone:

  Deutschland
  Phone no (toll free): 0800 1818 952
  Interne https://www.speakupfeedback.eu/web/horn/de.
  Organisation code: 45401

  China
  Phone number: 400 120 1842
  Country wide number with no supplier restriction
  Call charged at local rate.
  Internet: https://www.speakupfeedback.eu/web/horn/cn
  Organisation code: 45401

  India
  Phone number (toll free): 0008 0005 03159
  Internet: https://www.speakupfeedback.eu/web/horn/in
  Organisation code: 45401

  United Kingdom
  Phone number (toll free): 080 0022 4118
  Internet: https://www.speakupfeedback.eu/web/horn/gb
  Organisation code: 45401

  United States of America
  Phone number: +1 (669) 288 7154
  Call charged at local rate
  Internet: https://www.speakupfeedback.eu/web/horn/us
  Organisation code: 45401

  "SpeakUp" QR-Code:

- POST OFFICE: By post or email to the Compliance Department at the following address:

  INDUS Holding AG
  Compliance Department
  - Confidential -
  Kölner Str. 32
  51429 Bergisch Gladbach
  compliance@indus.de

[1] An overview of the country codes that require payment can be found in the appendix "Overview of country codes that require payment"

- IN PERSON: For reporting in person, please make an appointment in advance via compliance@indus.de.

Employees can also contact

- their trusted person
- their human resources department
- their works council
- their management
- their internal suggestion and reporting system

According to Section 7 Paragraph 1 of the Whistleblower Protection Act (HinSchG), every whistleblower has the option of choosing between an internal report via the whistleblower system or an external report. German law attaches particular importance to the internal reporting of compliance violations and explicitly prioritizes this over external channels.

5 WHO INVESTIGATES THE LEADS AND WHAT IS THE PROCEDURE?

We take all indications and reports of violations seriously and initiate an investigation immediately, with the aim of clarifying each case completely, transparently and comprehensibly. The task of the Compliance department is to investigate any potential violation while maintaining the anonymity of the whistleblower. The Compliance department is bound by confidentiality.

The reporting procedure ensures that no information is disclosed that could reveal the identity of the whistleblower. In specific cases, the Compliance department is legally obliged to inform the accused person(s) that a tip has been received. The prerequisite for this is that this report can no longer jeopardize the further investigation of the tip. Furthermore, the Compliance department is obliged to comply with legal obligations to provide information to authorities as well as legal exceptions to the confidentiality requirement.

Access to the whistleblower system, and therefore to all incoming reports, is exclusively restricted to the Compliance department. The Compliance department is trained to manage the whistleblower system and, in particular, to process tips. The Compliance department is bound by the principle of impartiality and freedom from instructions from third parties. Furthermore, transparency and the protection of the rights of all those affected, the whistleblower as well as the accused persons, are guaranteed.

In specific cases, it may be necessary to involve third parties. If necessary, the Compliance department will grant access to the report to selected persons (e.g., affected shareholding or shareholding group, lawyers) while maintaining confidentiality and data protection. All persons entrusted with the investigation of the case are bound to secrecy and to compliance with data protection regulations.

6 HOW ARE WHISTLEBLOWERS PROTECTED?

Protecting whistleblowers from discrimination or punishment based on their reports is an important part of the reporting process. This applies regardless of whether the person reporting the incident is personally affected by it.

Attempts at intimidation and reprisals against individuals who, in good faith, report actual or suspected misconduct will not be tolerated. If it appears that a person is suffering intimidation or reprisals as a result of a tip, this should be reported to the reporting office immediately. Such attempts at intimidation or discrimination will also be reviewed according to the procedures described above and, if necessary, investigated further.

6.1 SANCTIONS FOR ABUSIVE BEHAVIOR

The process is designed to identify risks and incidents. Abuse is unacceptable. We reserve the right to take disciplinary action or prosecution, or to claim damages, against whistleblowers if they knowingly make false reports or had no reasonable grounds to believe at the time of the report that the facts they reported were true.

6.2 EXCEPTIONS FOR THE PROTECTION OF THE REPORTING PERSON

In certain situations, the protection of the informant may be limited:

- Upon request, e.g. from law enforcement agencies, the service provider (SpeakUp) is obliged to provide voice messages, IP addresses and/or telephone numbers. However, this information will not be passed on to us.

- Cases where it was found that reports were deliberately made falsely or against better knowledge and/or with malicious intent ("bad faith");

- or if the report itself must be classified as a criminal offense or a violation of the code of conduct (e.g., defamation or threats).

6.3 PROTECTION OF THE ACCUSED / AFFECTED PARTIES

The reporting system ensures the protection of the person making the report. However, the protection of those affected or accused by the report must also be taken into account.

Should an investigation be initiated as a result of a report, the Compliance department will inform those affected within 30 working days at the latest. This phase can also be extended, taking into account the specific circumstances of the case, e.g., if there is a risk that evidence will be destroyed or the initiated investigations will otherwise be hindered.

Naturally, the presumption of innocence applies until proven otherwise. Accused persons have the right to be heard and to inspect the file within the legal framework in order to assert their rights of defense. Any possible sanction against the accused will only occur once the violation has been established beyond doubt. Those affected have the right to complain about investigations directed against them.

7 WHAT HAPPENS AFTER A TIP IS GIVEN?

a) Receipt of the notice

The person submitting the tip will receive personal feedback from the Compliance department within one week. This can be done in writing, by email or electronically via the whistleblower system.

In the case of an (anonymous) report via the whistleblower system:

- The informant receives an individual case number and chooses a personal password. Both numbers should be noted down and kept safe. The case number and the associated password are the informant's personal key to the report they have sent.

- Using the individual case number and password, the whistleblower can provide additional information at any time and communicate (anonymously) with the Compliance department. Each time he wants to access the report in the whistleblower system, he has to enter the case number and password.

- Submitted reports will be translated within the offered framework and, if necessary, (anonymously).

- Reports submitted by telephone are transcribed and the original audio recording is deleted. [2]

b) Examination of the notice

The Compliance department first checks whether sufficient information is available for the examination and investigation of the reported facts. If this is not the case, it will contact the person who provided the information to request further details. The whistleblower system allows for anonymous communication with the whistleblower. If insufficient information is available, contact cannot be established, or the report is proven to be false, the case will be closed.

c) Clarification of the facts

Each piece of information and the associated facts must be addressed specifically and individually. The Compliance department will either conduct a comprehensive investigation of the matter itself or forward it to the responsible body (of the respective affected company or group of companies) while maintaining confidentiality and data protection. The responsible authority is obliged to treat information as strictly confidential and to investigate and/or eliminate the grievance promptly using the appropriate guidelines and necessary measures. The aim is always to process the matter quickly, with the utmost care and thorough consultation of all persons involved.

External experts, e.g. lawyers, may be consulted during the further investigation of the grievance. There may be a legal obligation to report a crime if there is sufficient suspicion of it.

d) Development of a solution

If the investigation confirms a violation in the opinion of the Compliance department or the responsible body, a proposal for further action will be prepared. In the case of human rights and environmental risks or violations, this applies in particular to prevention and remediation measures. The compliance department or the responsible body reviews each individual case to determine which consequences are suitable, necessary and appropriate. The principle of proportionality applies.

e) Implementation and follow-up

The compliance department or the responsible body is monitoring the implementation of the proposed solution.

f) Conclusion of the procedure

The person who provided the tip will be informed about the conclusion of the reporting procedure, provided that contact is possible.

The processing time depends on the case and can therefore take from a few days to several months. The Compliance department is working to complete the investigation as soon as possible.

[2] Detailed information about the transcript of the audio recording can be found in the SpeakUp FAQ.

If the reporting party disagrees with the result of the investigation, they have the opportunity to express this via the digital whistleblower system or directly via the Compliance department.

8 WHAT REPORTING MEASURES ARE AVAILABLE?

The Compliance department regularly submits anonymized reports on reported incidents to the board of directors of INDUS Holding AG. The board of directors reports to the audit committee of the supervisory board. At the request of the audit committee, this can also be done directly by the compliance officer.

The management of the subsidiaries is requested once a year by the board of INDUS Holding AG to submit anonymized reports on compliance incidents.

9 DATA PROTECTION

The protection of data, both of the reporting party and the data subjects, is guaranteed within the legal framework. Information, both in terms of content and the group of people, is made accessible exclusively on a limited basis (“Need-to-know Principle”). Detailed information on data protection is explained in the data protection notice.