

Thanks to their courage to expose issues, whistleblowers are a key element to maintaining an open and transparent company.

The goals of [EU directive 2019/1937](#) are fundamental in this regard;

- To detect and prevent misconduct and breaches of laws and regulations,
- To improve law enforcement by establishing effective, confidential and secure reporting channels to effectively protect whistleblowers from fear of retaliation,
- To prevent whistleblowers from being held liable under civil, criminal or administrative law or in relation to their employment.

This policy prohibits any form of retaliation and negative consequences in response to whistleblowing. This includes, but is not limited to:

- Terminating, suspending or not extending temporary work contracts,
- Prematurely cancelling or terminating a contract for goods or services,
- Demoting or denying a promotion,
- Changing work responsibilities, location and time, reducing pay,
- Disciplinary measures, reprimands and other sanctions,
- Coercion, intimidation, bullying and exclusion,
- Reputational damage, particularly on social media,
- Blacklisting the whistleblower so they are unable to find any more jobs in the respective sector or industry.

Whistleblowers are granted access to relevant support measures, particularly independent information and advice, along with legal aid in accordance with the EU rules on legal aid in criminal proceedings and in cross-border civil proceedings. In addition, they also have access to suitable remedial action, e.g. interim relief and legal disclaimers for violations of non-disclosure agreements in their contracts.

Whistleblowers are entitled to an independent right of defence against all forms of retaliation. Zettl GmbH bears sole responsibility for proving that a measure taken was not based on whistleblowing but can instead be attributed to other grounds.

Whistleblowers are not responsible for proving the reported infringement. At the time the incident is reported, the whistleblower must have adequate reason to believe that the reported information on the infringement is truthful and that the information comes under the scope of the policy. In the event that the infringements cannot be subsequently proven, this will not disadvantage the whistleblower in any way. However, the policy does not protect whistleblowers who knowingly or recklessly submit incorrect reports. In this case, the 'whistleblower' will face sanctions and consequences under criminal, civil and employment law.

If whistleblowers obtain information through illegal means, for instance, if they have independently violated criminal acts by trespassing or hacking, they may still be held responsible for their actions. On the other hand, whistleblowers remain protected if they have violated other standards or contractual provisions when obtaining the information. For instance, if a whistleblower goes to another office to copy evidential documents without authorisation.

This policy explicitly leaves it up to the whistleblower's discretion to decide whether to contact the relevant internal department first or to pass on the information to an external authority. Disclosure of infringements to third parties is only permitted under this policy in certain cases, namely if:

- The internal or external recipient does not provide feedback on the introduction of follow-up measures to the whistleblower within three months;
- An infringement constitutes a direct or clear risk to public interest, e.g. in an emergency

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- situation or the risk of irreversible damage;
- Evidence could be otherwise suppressed or destroyed;
- The responsible authority is involved in the infringement or illegal collusion may have taken place between the authority and the party that committed the infringement.

All whistleblowers are given the option to anonymously submit their information in writing, by email or by post, or to submit it verbally. The whistleblower can also request an in-person meeting. Needless to say, confidentiality is guaranteed for all reporting channels.

In addition, all personal data from the whistleblower, third parties and the suspected culpable parties will be processed in compliance with the GDPR.

With the exception of anonymous reports, the whistleblower will be informed that their report has been received within 7 working days. Likewise, the whistleblower will be informed of the measures taken, the status of internal investigations and the results thereof within 3 months.

Every report of an infringement must be documented and follow-up measures taken. Follow-up measures may include, for instance:

- Referencing other channels or proceedings for reports that solely pertain to the individual rights of the whistleblower;
- Concluding proceedings due to a lack of evidence or on other grounds;
- Launching internal enquiries, potentially stating the outcome and potential measures to remedy the issue; or
- Referring to another responsible authority for further investigation in the case the internal enquiries have led to further information.

If you would like to report information by email, the email must be sent to whistleblowing@zettl-group.com.

Alternatively, you can also send information in the post addressed to: Zettl Group, attn *Whistleblowing*, Seegarten 38, 84187 Weng

Personal contact partner/email recipient	Phone number
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This policy enters into force on 15/12/2022.

Signed Michael Zettl