

# tell-greiner.com Policy

## Greiner Whistleblowing System

Valid from 2024-12-01 Revision 2.0  
GAG-LC-006-EN-tell-greiner.com Policy

## 1. Why does Greiner operate a whistleblowing system?

Compliance with all applicable laws and ethical behavior is of great importance to Greiner. Greiner's whistleblowing system is therefore an important tool for identifying **suspected cases and** breaches at an early stage and **investigating** them independently. In this way, we protect our companies, our employees and our customers and business partners from financial and non-financial damage (damage to reputation, loss of business secrets and other confidential information, etc.). The ability to report breaches or misconduct is crucial to reinforcing values such as **integrity and transparency** within the company and the Group as well as a **culture of trust** for our employees and business partners. At the same time, **we comply with legal requirements** (such as the EU Whistleblower Directive and its national implementation laws) and thus **protect ourselves from possible penalties and sanctions**.

## 2. Scope of application

This Group Policy applies to Greiner AG and all of its affiliated companies in which Greiner AG holds a direct or indirect interest of more than 50% (Greiner) and applies to all active, future and former employees, customers and business partners of Greiner as well as persons who have directly or indirectly obtained information about grievances in the professional context of Greiner.

## 3. Reporting options

Greiner operates a dual whistleblowing system. In selected Group companies (Czech Republic, Germany, Hungary, Romania, Poland - see point 13), a **local whistleblowing channel** for providing reports to the Local Compliance Officer or an external whistleblowing contact point has been set up in accordance with local legal requirements for companies with 249 or more employees. At the same time, the **central whistleblowing system** [tell-greiner.com](https://tell-greiner.com), as a common reporting point for all Greiner companies, offers a wide range of people who have directly or indirectly obtained information about grievances a further opportunity to submit reports. Reports of grievances reach Local Compliance Officers in the other Group companies (companies that are not listed in the Notes in section 13.), the Local Compliance Officer refers the whistleblower, otherwise known as the reporting person, to the central whistleblowing system or enters the report there.

Employees also have the option of contacting their superiors as part of the general compliance management system or, if this does not seem appropriate, the locally responsible **Local Compliance Officer, the Group Compliance Officer** (currently the Vice President Group Legal & Compliance) of Greiner in Austria ([compliance@greiner.com](mailto:compliance@greiner.com)), or the Executive Board ([management@greiner.com](mailto:management@greiner.com)) with regard to the **Group Compliance Officer**.

## 4. Which breaches should be reported?

Greiner employees and business partners are obliged to comply with the Group-wide Greiner Code of Conduct. The Code of Conduct requires compliance with all applicable laws, in particular respect for human rights, labor law regulations and minimum standards, competition law regulations, anti-corruption law regulations, environmental law regulations and other guidelines specified in this Code, which must be observed when working for Greiner.

The whistleblowing system is available for reporting breaches of the Code of Conduct and all applicable laws. General inquiries are forwarded to the responsible internal department of the respective local company concerned or general complaints can be addressed directly to this department. Corresponding contact options can be found on our company websites.

## 5. Who can report a tip?

Indications of breaches or suspected breaches can be reported by all current, future and former employees, but also by customers and business partners of Greiner as well as by all persons who have directly or indirectly obtained information about grievances in the professional context of Greiner. All Greiner employees are therefore also required to inform our customers and business partners about the possibility of reporting breaches via the whistleblowing system.

We recommend that other persons submit their complaints to the locally affected Greiner companies.

## 6. How do we deal with anonymous tips?

Reports can also be made anonymously; however, reports by name help to minimize the risk of abuse.

Anonymous reports can only be investigated if the facts of the case are well described and sufficiently detailed.

## 7. Will the information be treated confidentially?

We guarantee all whistleblowers confidentiality and protection from retaliations and negative consequences as a result of their submission. Accordingly, all persons and service providers who are entrusted with receiving and investigating reports, advising on investigations or supporting the technical infrastructure are obliged to maintain confidentiality. The scope of protection also includes persons who assist with whistleblowing as well as natural or legal persons who may be affected by retaliations as a result of whistleblowing. This also applies to the identity of anonymous whistleblowers that subsequently become known and the content of the information.

Only in the context of necessary and proportionate investigations by national authorities or court proceedings may the identity of whistleblowers be disclosed, in compliance with the applicable national regulations.

## 8. How and where can tips be submitted?

Reports can be made online via the **central whistleblowing system** at [tell-greiner.com](https://tell-greiner.com). Anonymous reports can also be submitted under a pseudonym (i.e. under a false name that does not allow any conclusions to be drawn about the identity). Even with an anonymous report, it is advantageous to set up a mailbox for any queries. However, the identity of the whistleblower will of course be treated confidentially even if the report is made by name (confidentiality - for details of the process, see point 7). Further information is available on this website. The whistleblowing system is operated by Greiner AG for all Greiner companies with an external service provider in Austria. The service provider has been obligated by Greiner to treat all information received during operation confidentially and to store the data lawfully and securely.

Via the **local whistleblowing channels** (Czech Republic, Germany, Hungary, Romania, Poland - see point 13.), a report is made directly to the Local Compliance Officer responsible for the respective company or - if provided for - to the external whistleblowing contact point. Contact details of the local whistleblowing channels are available on the intranet and on the Internet and are posted in the company (see also point 13). The Local Compliance Officer can be contacted via the usual professional contact channels at Greiner (telephone, e-mail, teams) or in person on request. The Local Compliance Officer or the external whistleblowing contact point coordinates with the Group Compliance Officer and complies with the designated process (work instruction, which is rolled out separately to the LCOs) in order to ensure coordinated and complete processing.

**The following applies to the EU area:** If, contrary to expectations, the whistleblower is of the opinion that the existing reporting mechanisms at Greiner do not lead to a quick and appropriate resolution of a case, it is possible to turn to the locally competent authorities or locally established whistleblowing channels (see point 14) and - as a last resort - to the media with concerns in accordance with EU legislation for the protection of whistleblowers. The protection of EU legislation against retaliations and reprisals against whistleblowers also includes these reporting channels, whereby the Greiner reporting channel should have priority.

## 9. How are reports dealt with? How do whistleblowers find out about it?

Reports via the **central whistleblowing system** are submitted to Greiner's Group Compliance Officer and a selected employee in Greiner AG's Internal Audit and Risk Management department.

Reports via **local whistleblowing channels** (Czech Republic, Germany, Hungary, Romania, Poland - see point 13.) reach the Local Compliance Officer of the respective company directly or the external whistleblowing contact points (see point 7 on confidentiality) .

Whistleblowers will receive confirmation of receipt of the whistleblowing report within seven (7) calendar days of reporting at the latest.

The respective recipients of the tips investigate reported cases as quickly as possible, at least within locally prescribed legal deadlines, and document them in accordance with local reporting regulations.

The respective recipients of the report decide jointly or always together with the Group Compliance Officer, free of instructions and impartially,

- whether an internal investigation will be initiated,
- and if an investigation is initiated, which departments/persons in which Greiner companies and/or external consultants will additionally support the investigation or be entrusted with specific investigations, and
- whether the employee(s) allegedly involved in a breach on the basis of the report will be involved in the investigation.

Support in the investigation procedure is regularly indicated in the case of reported breaches that affect senior executives or are of significance for all or large parts of Greiner. The company's management and/or other suitable departments/persons within the company may also be involved if the report makes this necessary. This must always be done while maintaining the confidentiality of the whistleblower.

In the case of reports via the central whistleblowing system, Greiner's Group Compliance Officer may inform the office responsible for the investigation in the company in which the breach is alleged to have occurred about the report and/or entrust it with the investigation. If a local whistleblowing channel is mandatory under local law, Greiner's Group Compliance Officer will inform the Local Compliance Officer responsible for the respective company or the external whistleblowing contact point.

Reports concerning the Group Compliance Officer of Greiner itself are submitted directly to the Executive Board of Greiner AG.

Whistleblowers will receive feedback in accordance with local regulations, but at the latest within three (3) months of receipt of the report, if no investigation proceedings are initiated.

However, the extent of the further feedback to the whistleblower regarding specific information about the initiation and the investigation procedure itself as well as the intended follow-up measures always depends on the circumstances of the individual case and on the legitimate confidentiality interests of the person accused of the breach or other persons involved in the incident. The minimum feedback will be made in accordance with local regulations, but at the latest within three (3) months of receipt of the report.

The employees accused of a breach must always be confronted with the allegations made against them; they must also be given the opportunity to comment. This only does not apply if and as long as this information could hinder the further investigation.

Other Greiner companies only receive information about the investigation of reports, their outcome and follow-up measures in anonymized form.

## **10. What are the consequences for employees who have been found guilty of a breach and what are the consequences for the respective whistleblowers?**

If an employee is convicted of a breach as a result of a submission, supportive measures can be taken, disciplinary measures imposed and steps taken under labor or other appropriate law. These range from targeted training/education, a simple warning or transfer to dismissal or summary dismissal.

Whistleblowers who have reported a breach in good faith based on the information available at the time of the report are protected by the whistleblowing system in the best possible way and do not have to fear any (negative) consequences or retaliation as a result of the report. Only malicious, deliberately incorrect information can have the same consequences as employees found guilty of a breach. Greiner reserves the right to assert claims for damages against such whistleblowers.

## **11. How long is the information about the tip and its investigation stored?**

The content of the notice and the information collected in the course of an investigation will be deleted after expiry of the applicable country-specific retention periods following completion of the investigation. However, if the information is required for the assertion of claims in court, the defense against claims or for the prosecution of breaches for Greiner, it will be stored for the necessary (and therefore occasionally longer) period of time.

## **12. General legal information and safety measures**

We assure you that the information received will be used in compliance with and within the framework of all (data protection) legal regulations and that we have also created all necessary contractual and technical requirements for the operation of the whistleblowing system. Accordingly, the controllers have taken appropriate security measures to protect the personal data against accidental, unlawful or unauthorized destruction, loss, alteration, access, disclosure or use, both (i) when the data is collected and (ii) when it is disclosed or stored. In particular, access to the data is only possible via an individual login and password, which are changed regularly, or via other means of authentication. The details of access are recorded and the regularity of access is checked.

We can only continuously and permanently improve compliance with our Group-wide values and all relevant regulations and internal guidelines if we become aware of irregularities and implement targeted remedial measures accordingly. Our dual whistleblowing system is therefore subject to

regular internal reviews and adapted as necessary in order to create the best possible conditions for whistleblowers.

### 13. Appendix - Contact details of local whistleblowing channels

Country	Name	Contact details of local whistleblowing channel
Czech Republic	greiner packaging s.r.o.	<a href="mailto:Tell-Greiner.PackagingCzechRepublic@greiner-gpi.com">Tell-Greiner.PackagingCzechRepublic@greiner-gpi.com</a>
	greiner assistec s.r.o. (Brezova)	<a href="mailto:Tell-Greiner.AssistecCzechRepublic@greiner-assistec.com">Tell-Greiner.AssistecCzechRepublic@greiner-assistec.com</a>
	greiner packaging slušovice s.r.o.	<a href="mailto:Tell-Greiner.PackagingSlusovice@greiner-gpi.com">Tell-Greiner.PackagingSlusovice@greiner-gpi.com</a>
Germany	Greiner Bio-One GmbH	<a href="mailto:Tell-Greiner.GBOGermany@gbo.com">Tell-Greiner.GBOGermany@gbo.com</a>
	NEVEON Germany GmbH	<a href="mailto:Tell-Greiner.NEVEONGermany@neveon.com">Tell-Greiner.NEVEONGermany@neveon.com</a>
Hungary	NEVEON Hungary Kft.	Orally to Dr. Ferenc Sántha, whistleblowing lawyer, by phone (+36 20 353 7674) or in person (office: HU3530 Miskolc, Kis-Hunyad u. 6. fsz/1.)
	Greiner Bio-One Hungary Kft.	Orally to Dr. Ferenc Sántha, whistleblowing lawyer, by phone (+36 20 353 7674) or in person (office: HU3530 Miskolc, Kis-Hunyad u. 6. fsz/1.)
Romania	NEVEON Romania S.R.L.	<a href="mailto:Tell-Greiner.NEVEONRomania@neveon.com">Tell-Greiner.NEVEONRomania@neveon.com</a>
Poland	NEVEON Poland Sp. z o.o.	<a href="mailto:Tell-Greiner.NEVEONPoland@neveon.com">Tell-Greiner.NEVEONPoland@neveon.com</a>
	Greiner Packaging Sp. z o.o.	<a href="mailto:Tell-Greiner.PackagingPoland@greiner-gpi.com">Tell-Greiner.PackagingPoland@greiner-gpi.com</a>

### 14. Appendix – External reporting offices

Country-specific external reporting offices can be found via the following [link](#).