Social Responsibility Code of Conduct

We hereby confirm that we have read and understood the ALWERA Group's Code of Conduct and will comply with it to the best of our abilities.	
Date	Company
Name	Authorised signatory
Point of contact for sustainability management	

Revision 8, valid from 01.09.2026

ALWERA GRUPPE

Table of contents

1. Preamble 4
2. Basic principles 5
3. Employment rights and human rights 6
3.1. Elimination of modern slavery (forced labour, human trafficking and child labour) 6
3.2. Freedom of association and the right to collective bargaining 6
3.3. Health and safety in the workplace 6
3.4. Ban on discrimination in employment and career opportunities 6
3.5. Remuneration and social security payments 7
3.6. Employment contracts and regulated working hours 7
3.7. Conflict Minerals Regulation 7
4. Gender policy 7
4.1. Gender-neutral language 7
4.2. Gender equality 7
4.3. Ban on sexual harassment 8
5. Corporate ethics 8
5.1. Anti-competitive practices and aspects of antitrust legislation 8
5.2. Bribery and anti-corruption 8
5.3. Conflicts of interest 8
5.4. Money laundering 8
6. Protected environmental resources 9
6.1. Waste management 9
6.2. Minamata Convention on Mercury 9
6.3. Pesticides 9
6.4. Protecting the climate and resources 9
6.5. Water resources 10
6.6. Preventing air pollution 10
6.7. Land rights 10
6.8. Environmentally-friendly packaging 10
7. Compliance 11
7.1. Data protection / information security 11
7.2. Use of artificial intelligence (AI) 11
7.3. Whistleblowing / reporting system 11
7.4. Product conformity and safety 12
7.5. EU supply chain directive (CSDDD) 13

7.6. Sustainable procurement 13
7.7. EU regulation on deforestation-free supply chains 13
7.8. Duty of documentation 13
7.9. Amendments to the content of the contract 13
7.10. Remedial action 13
7.11. Audits 14
7.12. Termination 14
Closing remarks 15

1. Preamble

The ALWERA Group, consisting of the company Alwera AG and its affiliated companies Estyria Naturprodukte GmbH, Milteco GmbH and Ascon3 Maschinenbau GmbH, is deeply convinced of the importance of maintaining the highest standards of ethical, social and environmental behaviour. This includes strict compliance with national and international legislation in our daily work and along our supply chain and, of course, also includes numerous measures that go far beyond the legal requirements.

We strive to put our corporate culture into practice in our everyday work and continuously develop it, in the interests of ensuring an attractive and safe working environment for our colleagues, a world that they, our fellow human beings and our successors will want to live in, and one that is secured for the future. That's why this is an integral part of our corporate culture.

This Code of Conduct forms the basis for all our business relationships, in order to ensure that our suppliers are bound by the same high quality, production and environmental standards. So this Code of Conduct is far more than just something to which we pay lip service: it sets out our expectations of ourselves and of all our stakeholders in our day-to-day collaboration.

In the interests of working together successfully and achieving our goals and objectives, we expect our stakeholders, for their part, to observe the terms of this Code of Conduct and feel bound by it.

We thank you for your trust in our group and assure you that we will honour and comply with our basic values in all our business dealings.

This Code of Conduct is being implemented at all our sites and is to be complied with by all employees. It applies to ALWERA AG and all its subsidiaries, provided they are at least 50% owned by the Group.

The Executive Directors of ALWERA AG

Andreas Cretnik and Filipe Lima

2. Basic principles

The Code of Conduct enshrines our responsibilities towards society and therefore underpins all our corporate activities. It applies to all our employees and our business partners and we expect them to be in agreement with our Code of Conduct and the principles for correct behaviour and regulations associated with it, and to comply with its content along the entire supply chain.

The principles contained in the Code of Conduct constitute minimum standards for our business relations. The Code of Conduct is based on the following international guidelines and principles:

- The 17 UN Sustainable Development Goals
- Universal Declaration of Human Rights
- UN Guiding Principles on Business and Human Rights
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination Against Women
- Women's Empowerment Principles
- UN Convention Against Corruption
- Rio Declaration on Environment and Development
- Conflict Minerals Regulation
- OECD Guidelines for Multinational Enterprises
- Core labour standards of the International Labour Organisation (ILO)
- Paris Climate Agreement
- Minamata Convention on Mercury
- Stockholm Convention
- Basel Convention
- Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade
- The Ten Principles of the UN Global Compact (UNGC)
- UK Modern Slavery Act 2015
- Australian Modern Slavery Act 2018
- German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG)

Voluntary initiatives and guidelines from Estyria Naturprodukte GmbH:

- Science Based Targets Initiative (SBTi)
- EcoVadis
- SEDEX / SMETA

National and other relevant laws and regulations that apply in the countries where we operate, and the principles contained in this Code of Conduct, must be complied with along the entire supply chain. Of all the relevant regulations, the one that is most suited to achieving the protective purpose shall always apply. The standards derived from the underlying principles are discussed below. Corresponding internal procedures must be put in place to ensure that they are implemented and monitored. Business activities must be reported in accordance with legal requirements, so our business partners are requested to base their reporting on the relevant frameworks (e. g. CSRD, the Corporate Sustainability Reporting Directive).

3. Employment rights and human rights

Compliance with the following principles is in line with national legal regulations. It is a prerequisite that all these basic principles relating to employment and human rights will be complied with. All relevant employment legislation must be taken into account. Regulations and guidelines relating to employment, pay, working hours, overtime and working conditions are in accordance with legal regulations and must be properly implemented.

3.1. Elimination of modern slavery (forced labour, human trafficking and child labour)

We are explicitly opposed to the use of child labour and to making people work under duress or coercion. Among other things, companies must ensure that all employees are legally entitled to be employed. Under Austrian law, anyone in employment must be over the age of 15 and have completed their compulsory schooling. Special regulations are in place to protect young people. Official photographic ID must be presented to the employer as proof of age. The guidelines on age restrictions in the relevant country must be observed.

We do not engage in business activities which use or could facilitate forced labour, human trafficking, debt bondage, forced marriage, child labour or any form of modern slavery. Working relationships are entered into voluntarily without any threat of being exploited for the purpose of making a profit, without being compelled by violence and without being deceived or abused. Every employee has the right to give in their notice and leave their employment. Threats, intimidation, harassment, punishments and exploitation are not tolerated in this context or in any other. Disciplinary measures are taken in accordance with nationally and internationally recognised human rights. Unreasonable disciplinary measures such as withholding documents, pay and/or social security payments are not tolerated.

3.2. Freedom of association and the right to collective bargaining

Freedom of association is respected without exception. All employees have the right to associate freely, to be a member of groups representing their interests, to engage in collective wage negotiations and to participate in events organised by a union. No reprisals or discriminatory measures may be taken against employees who exercise their right to freedom of association.

3.3. Health and safety in the workplace

Working conditions are safe and healthy. Employees are provided with a safe, hygienic and healthy working environment. This applies particularly to their immediate working area, but also to communal and recreational areas and washrooms. Proactive worker protection measures have been implemented in production areas to ensure safety in the workplace.

The working conditions in our production areas are monitored, analysed, evaluated and improved by regular inspection and with the involvement of external prevention specialists (safety officers and occupational health practitioners). All employees are kept regularly informed about health and safety and receive annual training or instruction, and measures are implemented to prevent or minimise illness, injury and accidents.

3.4. Ban on discrimination in employment and career opportunities

All employees are given the same opportunities and rights. Any differentiation based on nationality, religion, gender, disability, sexual orientation or age – indeed any kind of discrimination – is prohibited and will not be tolerated in any circumstances. Clear and transparent communication is central to our relationship of trust. The main criteria for selecting and promoting our employees are their abilities, experience and qualifications.

3.5. Remuneration and social security payments

We strictly enforce minimum wage and salary levels in accordance with the relevant legislation or collective and industry negotiations and we take account of the usual overpayments on wages and salaries. We also comply with the law on cross-border working. Wages and salaries are based on a proper, regulated and fair pay policy. Each employee is given a monthly written statement showing the constituent elements of their pay and social security payments.

3.6. Employment contracts and regulated working hours

The terms of employment are confirmed in writing, taking account of all relevant legislation, the provisions of any collective agreements and our own internal guidelines for working together successfully. Employees are given copies of all written agreements. An employee's working hours must take place and be documented within the permitted weekly working time, with overtime and rest periods carefully controlled and recorded. Excess hours are only worked when operationally necessary and employees are paid for them in accordance with legal requirements.

3.7. Conflict Minerals Regulation

The Conflict Minerals Regulation sets out the requirements for compliance with the duty of care in the supply chains of companies importing tin, tantalum, tungsten and their ores and also gold from conflict and high-risk regions into the EU. The aim of this regulation, passed by the EU, is to prevent armed groups from being funded by the proceeds of mining and trading in raw materials from conflict and high-risk regions. It is a prerequisite that suppliers comply with this important human rights objective.

4. Gender policy

Gender equality means that people have the same rights and opportunities, regardless of their gender. It is a prerequisite that these rights are extended to everyone involved in our business activities.

4.1. Gender-neutral language

We prefer to use gender-neutral language. The only reason for documents not to be written in gender-neutral language is in the interests of easier legibility. However, this does not imply any unfairness or discrimination. All terms referring to persons apply equally to all genders (female, male, other).

4.2. Gender equality

The interests of all genders must be taken into account and served at all levels and in all roles. No-one may be discriminated against on the grounds of their gender or family circumstances.

Companies should endeavour to have all genders proportionally represented at all levels and in all departments. If one gender is significantly under-represented in a particular context, the Code of Conduct recommends giving preference to applicants of the under-represented gender, provided they are equally qualified.

Companies support those forms of employment that enable employees to combine their work and family commitments. Flexible working patterns such as flexitime and part-time working for parents are available.

4.3. Ban on sexual harassment

The integrity and dignity of every individual must be safeguarded and respected. No form of sexual harassment or sexism is tolerated. Employees should feel safe at all times and be able to carry out their work without interruption.

5. Corporate ethics

A high value is placed on behaving responsibly and ethically in all our business activities.

5.1. Anti-competitive practices and aspects of antitrust legislation

Behaving in such a way as to restrict competition or reach pricing agreements will not be tolerated. Business relationships must be fair and transparent and all business practices must be in accordance with relevant legislation. Our approach is based on serious and legal business relationships as partners. No situation must be permitted to arise which could lead to a conflict between the company and an employee's personal interests or those of his family.

5.2. Bribery and anti-corruption

Corruption and bribery, whether active or passive, are strictly prohibited. Gifts and other benefits must not be accepted if this could influence forthcoming business decisions or if to do so constitutes a breach of laws or guidelines.

Our employees are also prohibited from accepting gifts worth more than EUR 100 in connection with any business relationship, without exception. If anyone suspects or becomes aware of such a breach, they must inform their manager immediately or report it through the whistleblowing system.

5.3. Conflicts of interest

Making business decisions that are influenced by personal or financial interests is strictly prohibited. Employees must always disclose any existing conflicts of interest to their manager or to the personnel department. Possible conflicts of interest include:

<u>Secondary employment & rival companies</u>
Employees undertake to work solely for their employer. Any professional work outside the ALWERA Group or involvement in other companies which may affect the employer's interests require prior consent from the employer and must be reported to the employee's manager or to the personnel department.

<u>Business relationships with family members</u>
Employees are not permitted to misuse their employment for personal advantage or to benefit friends or relatives. Business activities with relatives or people close to the employee must be reported to their manager or the personnel department.

5.4. Money laundering

No actions must be undertaken which could support money laundering or fund terrorism.

6. Protected environmental resources

Compliance with environmental protection legislation and regulations, and with bans on hazardous waste, mercury and persistent organic pollutants, is mandatory. All internationally recognised environmental standards must be complied with, in addition to the relevant local environmental legislation. The requirements of legislation on waste, emissions and water protection must also be observed without exception. Particular attention must be paid to biodiversity and the circular economy – in agriculture and with regard to raw materials and packaging.

6.1. Waste management

All regulations on hazardous materials must be complied with – dangerous materials, chemicals and substances must be labelled as such and it must be ensured that they are handled, moved, stored, recycled, reused and disposed of safely. All relevant laws and regulations relating to hazardous materials, chemicals and substances must be strictly observed. The relevant substance restrictions and product safety requirements must be complied with. Importing and exporting hazardous waste across national borders is forbidden in principle and may only occur with explicit legal consent. Any waste and residual materials that cannot be recycled must be disposed of in an environmentally-friendly way by registered companies. Employees must be kept updated and given regular training on these subjects.

6.2. Minamata Convention on Mercury

This convention bans the production and sale of products containing mercury (fluorescent lamps, thermometers, pesticides, biocides...). There are strict conditions governing the storage and disposal of mercury waste. It is important to comply with this convention in order to minimise harm to human health and the environment.

6.3. Pesticides

The excessive and/or incorrect use of pesticides can have a damaging effect on the ecosystem and can also represent a risk to human health. Only licensed plant protection products may be used, in a targeted way for the appropriate crop, in the prescribed quantity and in accordance with legal requirements. Our internal control systems ensure that the food we bring to market is safe. The legal requirements governing maximum residue levels must be complied with along the entire supply chain and this is strictly monitored.

6.4. Protecting the climate and resources

Measures must be taken to prevent any kind of environmental impact or pollution such as changes to the soil, pollution of waterways, air pollution, harmful noise emissions and excessive water consumption. Other kinds of environmental pollution must be avoided or reduced as far as possible. Compliance with legal regulations is regarded as the minimum requirement with regard to all climate protection measures and activities, to reduce global warming and make a positive contribution to slowing climate change. We expect that the necessary measures will be taken at all stages of the supply chain to reduce our carbon footprint. All our suppliers and their suppliers are required to find economically viable ways to improve their energy efficiency and minimise their energy consumption and greenhouse gas emissions. They should try to reduce their greenhouse gas emissions as far as possible by applying avoidance and reduction strategies that meet the requirements of the Science Based Targets initiative.

6.5. Water resources

We have already taken important steps to reduce water consumption within our company and we are constantly building on these. We also take care to ensure that no polluted water escapes into the natural environment. The necessary precautions to prevent this must be taken. Biodiversity and the natural environment need to be protected, so water from natural sources must not be used without restriction or without permission. Special precautions must be taken to minimise the use of water. Using resources carefully to protect the environment is a matter of great importance to our company and it is a prerequisite that companies with which we have business relationships along the entire supply chain will take the same approach.

6.6. Preventing air pollution

The legal requirements for preventing the escape of harmful substances must be observed and appropriate internal measures taken. In future it will be necessary to achieve this by converting to renewable energy sources and reducing the use of fossil fuels or finding alternatives to them. The ALWERA Group is leading the way with its energy transition project for significantly reducing its CO_2 emissions. Using filtering systems in production facilities and increasing the use of electric vehicles can make an important contribution and it is expected that our business partners will do the same.

6.7. Land rights

Careful consideration is given to existing land rights. No illegal evictions or illegal expropriation of land, forest or waterways on which the livelihood of one or more persons depends are permitted, in particular when purchasing land or building on it.

6.8. Environmentally-friendly packaging

We work continuously to convert our packaging to environmentally-friendly packaging and we attach a great deal of importance to identifying and implementing any possible improvements. Unnecessary packaging should be avoided or reduced, and the process of converting to environmentally-friendly packaging should be accelerated. Packaging is regarded as more environmentally friendly if it can be reused, uses as little material as possible, can be recycled and/or is made of secondary raw materials, alternative materials or certified paper. This requirement applies equally to our suppliers.

It is essential to comply with Regulation (EU) 2025/40 on Packaging and Packaging Waste (PPWR) and all associated legal requirements. The limits on total lead, cadmium, mercury and hexavalent chromium content, at ≤ 100 mg/kg, and on per- and polyfluoroalkyl substances (PFAS) for packaging coming into contact with food must be observed, in accordance with Articles 15 and 18. In the event of an inspection, our suppliers must provide test reports, evidence of compliance and the relevant data sheets within 10 days, if requested to do so. If documentation is missing or incomplete, we reserve the right to refuse either to accept packaging from that supplier or to continue using it.

7. Compliance

7.1. Data protection / information security

All handling of personal data must be in accordance with our duty of care and the applicable data protection legislation. We therefore commit ourselves and our business partners to protecting all personal and confidential data from access by third parties. We protect our data carefully and recognise the intellectual property of business partners and other third parties. Among other things, we have a dedicated GDPR team which pays special attention to these matters.

Employees undertake to keep confidential any data that becomes known to them in the course of their professional activities. They are trained and made aware of the importance of data protection when they join the company. Any suspicious activities should be reported immediately to the IT department or the GDPR team. We understand the need to keep information technology and electronic data processing secure and we comply with the relevant regulations. It is a prerequisite that our business partners will take the same approach.

7.2. Use of artificial intelligence (AI)

Our business partners undertake to use artificial intelligence (AI) responsibly and in accordance with current legal requirements (notably the EU AI Act). AI systems must be set up to be transparent, secure and traceable and operated in such a way that basic rights, data protection and privacy are maintained.

7.3. Whistleblowing / reporting system

A whistleblowing system should be set up for reporting breaches and complaints, whether of an internal or external nature. Managers are also available as a point of contact for their staff. Furthermore, there should be a complaints management system for reporting breaches of the guidelines in this Code of Conduct. No-one should be disadvantaged by making such a report.

The whistleblowing system was set up so that severe breaches of the rules can be reported confidentially, wrongdoing exposed and undesirable developments prevented.

Any matter that is in breach of the law can be reported. However, the primary purpose is to report possible breaches in the following areas:

- Public procurement (bribery, irregularities in awarding contracts, fraud)
- Financial services, financial products and the financial markets, the prevention of money laundering and the funding of terrorism
- Product safety and conformity (non-compliance with general safety requirements)
- Transport safety
- Environmental protection
- Radiation protection and nuclear safety
- Food and animal feed safety, animal health and welfare and public health
- Consumer protection (breaches of competition and antitrust legislation)
- Protection of privacy and personal data, the security of networks and information systems
- Abuse of power, corruptibility, acceptance of benefits, granting of benefits, bribery
- Sexual harassment, discrimination, breaches of personal integrity

The whistleblowing system is a tool that is available to all employees, business partners and others for reporting wrongdoing, either anonymously or giving their name.

The relevant points of contact within the ALWERA Group can be reached by email or letter marked "Reporting", by phone or in person:

https://www.alwera-gruppe.at/hinweisgebersystem/

Reports can also be sent directly by post to

Alwera AG
"Hinweis"
Wollsdorf 75
8181 St. Ruprecht/Raab
AUSTRIA

marked "Hinweis" (“Reporting") in the address section.

Feedback to the whistleblower:
Where it is possible to contact the person making the report, they are informed within 7 days that it has been received and within three – or in exceptional cases six – months of the measures that have been planned or taken as a consequence of their report.

All reports, regardless of whether they are anonymous or not, must be recorded by the relevant points of contact. This should include the contents of the message, the date of receipt, and the dates on which confirmation of receipt and any feedback were sent.

Guarantees to the whistleblower:
Any personal data – unless the report is anonymous – is removed from the report so that it cannot be disclosed. The whistleblower's identity may only be disclosed if this is a necessary and proportionate requirement under EU law or Austrian law, in the context of an official investigation or court proceedings.

We guarantee that we will treat all reports that we receive as confidential and will use all available means to protect any whistleblower who is acting in good conscience from possible disadvantage resulting from their report. We will not take any measures to identify anonymous whistleblowers. There will be no reprisals against people who report possible breaches in good faith.

7.4. Product conformity and safety

The ALWERA Group has an obligation to our customers and third parties to exclude as far as possible any risk, unfairness and threats to health, safety, the environment and capital assets. It is not only a legal obligation but also our mission to ensure that our products comply with the relevant legal and official regulations and our own internal standards. Our production methods and product processing are systematically specified and defined using prescribed and controlled procedures. These ensure that, in the event of any possible deviation, appropriate measures are taken in good time. It is essential that any employee who identifies a deviation from the rules reports it to their manager so that further steps can be taken to rectify the situation.

7.5. EU supply chain directive (CSDDD)

The CSDDD (Corporate Sustainability Due Diligence Directive) is the regulatory framework for the EU supply chain directive. The ALWERA Group is only indirectly affected by it but regards the requirements of the CSDDD as the basis for its supplier management. In the case of critical products and countries of origin, we see it as our duty to check relevant suppliers thoroughly and request evidence of compliance with the CSDDD requirements. The same applies to companies that are not currently directly affected by the CSDDD.

7.6. Sustainable procurement

Our Code of Conduct is automatically accepted when contracts and agreements are signed with us. These include the following sentence: *"By signing this agreement, our business partners undertake to comply with the principles and requirements enshrined in the ALWERA Group's Code of Conduct"*. This point is also explicitly repeated on the documents in question. It is important to note that compliance with the principles of our Code of Conduct must also be demanded and expected of suppliers and business relationships further up the supply chain. We expect risks within supply chains to be identified and appropriate measures taken to minimise such risks. Any breaches must be reported promptly and remedial measures taken. However, this Code of Conduct can also be issued and signed independently of any contract or agreement, if the relevant department specifically requests it.

7.7. EU regulation on deforestation-free supply chains

This regulation governs the availability on the EU market of certain raw materials and products (currently palm oil, soya, beef, cocoa, coffee, rubber and wood, and products made from them) which are associated with deforestation and forest degradation, and their export from the EU. For supply chains to be deforestation-free, it must be ensured that the production of agricultural raw materials does not damage either the total extent or the condition of woodland ecosystems in a defined area. We and our business partners, where relevant, undertake to issue a duty of care statement documenting the fact that no deforestation or illegal activity could be identified.

7.8. Duty of documentation

All of a company's activities, its corporate structure and services must be truthfully and accurately documented and disclosed in accordance with applicable requirements and industry standards. It is mandatory that such information is provided unless there are compelling reasons why it should not be provided, in which case those reasons must be disclosed.

7.9. Amendments to the content of the contract

The principles and version of the ALWERA Group's Code of Conduct which are in force at the time when a partner signs the contract shall apply, but the business partners are free to invoke a more recent version instead at any time. The latest version of the Code of Conduct is available to view and download in English and German at www.alwera-gruppe.at/nachhaltigkeit.

7.10. Remedial action

In the event of non-compliance with any aspect of our Code of Conduct, everyone involved in that business relationship and its supply chain is obliged to take all possible action quickly to put an end to or prevent the breach as soon as possible or to minimise the scale of the damage done.

7.11. Audits

ALWERA AG, together with its affiliated companies (Estyria Naturprodukte GmbH, Milteco GmbH und Ascon3 Maschinenbau GmbH, referred to jointly as the ALWERA Group), reserve the right to monitor the points mentioned in this Code of Conduct. On request we can demand that all relevant information is made available to us. Subject to prior notice and by appointment, the ALWERA Group is allowed to carry out an on-site inspection of a business partner's operating premises. Third parties may be instructed to carry out the audit, under a duty of confidentiality. All data protection provisions and business and operational confidentiality will, of course, be respected.

7.12. Termination

The ALWERA Group and its affiliated companies reserve the right, in the event of breaches of obligations under this Code of Conduct, to set a reasonable deadline for them to be rectified. If that deadline passes and the faults that were identified have not been rectified, the ALWERA Group can withdraw from or terminate the contract. In the event of severe breaches, no period for rectification will be granted. If they withdraw from or terminate an agreement, the companies in the ALWERA Group are not obliged to compensate the parties involved in the business partnership for any losses arising from the withdrawal or termination.

Closing remarks

We encourage open and honest dialogue between our employees and business partners. That is why we are also confident that our employees and business partners will act responsibly and loyally in carrying out our business and why compliance with our Code of Conduct is the basis for all partnerships with us.

The senior management team at the ALWERA Group

Andreas Cretnik
Executive Board Alwera AG

Filipe Lima
Executive Board Alwera AG

Martina Hubmann
Director
Estyria Naturprodukte GmbH

Andreas Cretnik
Director
Estyria Naturprodukte GmbH

Georg Hutter
Director
Milteco GmbH

Rene Tödling
Director
Milteco GmbH

Bernhard Pfeiffer
Director
Ascon3 Maschinenbau GmbH