Paulig Supplier Code of Conduct

PAULIG

1. INTRODUCTION

> **Paulig's purpose, For a life full of flavour, means more than just a taste experience. It reflects how we do business, how we treat people, and how we take responsibility of our operations and our impact on the world around us. We want everything we do to leave a great aftertaste.**

Paulig aims to offer competitive products and services without compromising human rights, working conditions, the environment or business integrity. Responsible sourcing is essential to the long-term success of our business. Our suppliers play an important role in this and we could never succeed alone. Open dialogue, transparency and mutual trust are central to our approach. We work together with our suppliers to drive continuous improvement in sustainability performance and to strengthen their capabilities and practices where needed.

This Paulig Supplier Code of Conduct (later referred to as SCoC) defines the minimum sustainability and business integrity requirements for our suppliers and is based on the Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights, the Convention on the Rights of the Child, the Core Conventions of the International Labour Organisation (ILO), the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the 10 principles of the UN Global Compact.

In addition to this SCoC, Paulig has defined additional certification and/or verification requirements for specific commodities and to co-manufactured production. These certification and/or verification requirements are outlined in Paulig Responsible Sourcing Guidelines and separately agreed with the supplier.

2. SCOPE

This SCoC applies to all suppliers that deliver goods and/or services to any legal entity of the Paulig Group, including its parent company and subsidiaries as well as their respective employees and agents and shall be signed by the suppliers who have direct business relationships with any legal entity of the Paulig Group.

The supplier shall commit to the requirements described in this SCoC in its own operations and supply chain, as appropriate to the sector of business, and conduct its business accordingly. This includes that the supplier cascades and communicates the requirements of this SCoC, or equivalent own principles, to its own suppliers to the extent applicable to its operations and supply chain.

3. GENERAL REQUIREMENTS

3.1 Compliance with legal requirements

Paulig requires that all suppliers comply with all applicable laws and regulations, industry minimum standards and any other relevant statutory requirements of the countries in which they operate. The supplier shall abide by the principles that provide the highest protection to the employees and the environment, without contradicting the legal framework of the country.

3.2 Continuous improvement and due diligence

Paulig recognises that reaching and exceeding the principles established in this SCoC is a dynamic process and encourages suppliers to continuously improve their performance. The supplier shall respect human rights and actively work to improve environmental and occupational health and safety performance in its own operations and supply chain.

The supplier shall conduct appropriate, risk-based and regular human rights and environmental due diligence in its own operations and supply chain to identify, prevent and mitigate actual or potential adverse impacts. In relation to human rights due diligence special attention shall be given to vulnerable groups such as seasonal, temporary and migrant workers, women and young employees.

Based on the due diligence outcomes, the supplier shall develop and maintain appropriate policies and procedures, including communication and training. Supplier shall have in place processes to enable the remediation of any adverse human rights and environmental impacts they cause or to which they contribute. This includes implementing corrective actions, addressing root causes and taking measures to prevent recurrence. Upon request, the supplier shall provide documented evidence demonstrating that human rights and environmental risks have been identified, assessed and mitigated for products supplied to Paulig.

The supplier shall cooperate with and support Paulig in its due diligence processes, including by providing accurate, complete and timely information and engaging in relevant due diligence activities, where reasonably requested. The supplier shall maintain appropriate systems and documentation to demonstrate how risks are identified, assessed and addressed and share such documentation with Paulig upon request. The supplier shall cooperate fully, transparently and in a timely manner with any requests for information, audits or investigations by Paulig or competent authorities relating to human rights and environmental risks.

3.3 Transparency

Customers and consumers have increasing expectations on transparency from food companies and their supply chains. Paulig values long-term, transparent relationships with its suppliers, as such relationships are essential for building sustainable and resilient supply chains. Suppliers are expected to engage in open, honest and constructive dialogue with Paulig regarding challenges, risks or limitations encountered in their operations and supply chains.

The supplier shall operate honestly and with integrity and be accurate, authentic and transparent in all facts, data and information provided to Paulig. The supplier shall provide accurate and up-to-date information on the country of origin of any products, raw materials, co-manufactured goods, packaging materials and ingredients supplied to Paulig.

The supplier shall maintain appropriate systems to ensure traceability and supply chain transparency in order to enable accountability, monitoring of product origins, safeguarding of human rights and reduction of environmental impacts. The supplier shall track its upstream suppliers and, upon request, provide Paulig with documented information on each production site, facility or entity involved in the production of goods supplied to Paulig.

Upon request, the supplier shall provide information relating to the origin of materials, the actors involved in the supply chain and sustainability performance and risks associated with the supplied products. Such information may include, but is not limited to, data relating to carbon footprint calculations, deforestation risks and human rights risks.

The supplier shall notify Paulig and obtain Paulig's prior agreement before changing the country of origin of products or materials supplied to Paulig or outsourcing production to a new subcontractor or sub-supplier.

3.4 Prohibited countries and regions

Paulig has defined sourcing, directly or indirectly, from certain countries or regions as strictly prohibited. The scope of this extends to all sourcing for Paulig, including raw materials, ingredients and finished products. Sourcing from these areas can increase the risk of fuelling conflict and subsequently contributing to or facilitating human rights violations. This list is separately communicated to relevant suppliers, and the list may change following an escalation of a conflict or for similar reasons.

3.5 Grievance mechanism

Grievance mechanisms are a key element of responsible business conduct, supporting the prevention and remediation of adverse human rights, labour, environmental and ethical impacts. Suppliers shall establish and maintain effective grievance mechanisms that enable employees and other affected stakeholders (such as local community members) to raise concerns safely, confidentially and without fear of retaliation. Mechanisms must be accessible to all employees, including permanent, temporary, agency, migrant and contract employees, and be free of charge, easy to use, clearly communicated, available in appropriate languages and responsive to differing literacy levels and vulnerabilities. Suppliers shall strictly prohibit and prevent any form of retaliation against individuals who raise concerns in good faith. Grievances related to Paulig supply chains can also be directly submitted to Paulig via our Whistleblowing channel available at Paulig Group's website [1].

[1] Paulig Whistleblowing channel available at www.pauliggroup.com/whistleblowing

4. HUMAN AND LABOUR RIGHTS

4.1 Modern slavery and forced labour

The supplier shall not use any form of forced, bonded or slave labour.

We expect that:

- The supplier shall not engage in or, through business partners, be complicit in, any form of servitude, forced, bonded, indentured, trafficked or non-voluntary labour, including state-imposed forced labour.
- The supplier shall adhere to international principles of responsible recruitment, including the Employer Pays Principle (an employer commitment to pay the full costs associated with recruitment), and require the same from their recruitment partners, when engaging and recruiting all employees, either directly or indirectly, especially members of vulnerable groups such as temporary and migrant employees. As a minimum, this includes:
    - No recruitment fees, costs (incl. travel, visa) or deposits are charged from workforce (employees and contract workers).
    - Clear and transparent employment contracts: All documents relating to employment relationships shall be available to employees in a language they understand or explained verbally if required.
    - Employees' freedom from deception and coercion.
    - Right to leave the premises of the supplier after completing a standard workday.
    - No retention of identity documents: Employees shall not be required to surrender their identification documents such as passports, identity cards, etc. If retention of identification documents is legally required, the employer must ensure that employees can access and retrieve their identification papers at any time.
    - Access to free, comprehensive, and accurate information.
    - Freedom to terminate contract, change employer, and safely return.
    - Access to free dispute resolution and effective remedies.

4.2 Fair employment

No precarious employment.

We expect that:

- The supplier shall ensure that the recruitment process and employment relationships do not cause insecurity and social or economic vulnerability for the employees.
- The supplier shall ensure that work is performed on the basis of a recognised and documented employment relationship, established in compliance with relevant national legislations, custom or practice, and international labour standards, whichever provides greater protection.
- The supplier shall ensure that before entering employment, employees are provided with understandable information in their own language and ensure that they are aware of their rights, responsibilities, and employment conditions, including working hours, remuneration and terms of payment, in their own language.
- The supplier shall aim at providing decent, and where relevant, flexible working conditions that also support employees, irrespective of gender, in their roles as parents or caregivers, including migrant and seasonal employees whose children may be left in their hometowns.
- The supplier shall not use employment arrangements in a way that deliberately does not correspond to the genuine purpose of the law. This includes - but is not limited to - (a) apprenticeship or training schemes where there is no intent to impart skills or provide regular employment, (b) seasonality or contingency work when used to undermine employees' protection, (c) labour-only contracting, and d) contract substitution.
- The supplier shall not use subcontracting in a way that undermines the rights of workers.

4.3 Freedom of association and right to collective bargaining

The right of employees to form and join trade unions, or to refrain from doing so, and to bargain collectively shall be respected in a free and democratic way, without distinction whatsoever and irrespective of gender.

We expect that:

- The supplier shall ensure meaningful representation of all employees, without distinction whatsoever and irrespective of gender.
- The supplier shall not discriminate against employees because of trade union membership.
- The supplier shall not prevent employees' representatives and recruiters from having access to employees in the workplace or from interacting with them.
- The supplier shall respect this principle by allowing employees to freely elect their own representatives with whom the company can enter into dialogue about workplace issues, when operating in countries where trade union activity is unlawful or where free and democratic trade union activity is not allowed.

4.4 Fair and equal treatment

All employees shall be treated with respect and dignity, based on their individual ability and qualifications.

We expect that:

- The supplier shall ensure that any form of discrimination in hiring and employment practices, on the ground of gender, age, religion, race, caste, birth, social background, disability, ethnic and national origin, nationality, membership in unions or any other legitimated organisations, political affiliation or opinions, sexual orientation, family responsibilities, marital status, pregnancy, diseases, or any other condition that could give rise to discrimination, shall not happen.
- The supplier shall ensure that employees are not subject to any form of violence, harassment, and inhumane or degrading treatment in the workplace, as well as threats of violence and abuse, including corporal punishment, verbal, physical, sexual, economical or psychological abuse, mental or physical coercion, or other forms of harassment or intimidation.
- The supplier shall establish clear and fair disciplinary procedures in writing and explain them verbally to all employees in terms and language which they understand. The disciplinary measures must be in line with national legislation. All disciplinary measures should be recorded in writing.
- The supplier shall provide equal opportunities and treatment throughout recruitment and employment and promote diversity in the workplace.
- The supplier shall verify that employees are not harassed, disciplined, or retaliated upon for reporting issues on any of the grounds listed above.

4.5 Fair remuneration and benefits

All employees shall be paid at least the national legal minimum wages or industry standards, or industry standards approved based on collective bargaining, whichever is higher.

We expect that:

- The supplier shall pay wages in a regular and timely manner, and the wages shall be based on standard working hours.
- The supplier shall provide all employees with a written employment contract outlining the wages and the method of payment. Details about wages and benefits shall be clear and provided in a language understood by employees. For seasonal agricultural work oral agreements are acceptable for workers if allowed by the applicable law.
- The supplier shall provide all employees with legally mandated benefits, including holidays and leaves and statutory severance when employment ends.
- The supplier shall ensure that the deductions are only made under the conditions and to the extent allowed by law or fixed by collective agreement. Deductions from wages as a disciplinary measure must be avoided.
- The supplier shall ensure that employees of all genders and categories, such as migrant and local employees, receive the same remuneration for equal jobs and qualification.
- The supplier shall assess the pay gap accurately and work progressively towards the payment of a living wage that is sufficient to afford a decent standard of living for the employees and their families.
- In agricultural supply chains, the supplier shall actively promote progress towards achieving living income and living wages.
- The supplier shall reflect the skills, responsibility, seniority, and education of employees in their level of wages.
- The supplier shall establish a pay rate for production, quota or piece work to allow employees earn at least a wage which respectively meets or exceeds applicable legal minimum wages, industry standards, or collective bargaining agreements (where applicable) within standard working hours.

4.6 Decent working hours

Working hours shall comply with applicable laws and/or collective bargaining agreements.

We expect that:

- The supplier shall ensure that employees are not required to work more than 48 standard hours per week and overtime in no circumstance shall go beyond the limits defined under national legislation.
- The supplier shall ensure that overtime is always voluntary and used as an exceptional practice. Overtime shall not be used to replace regular employment. It is recommended to be paid at a premium rate of minimum 125% of the standard rate.
- The supplier shall ensure that overtime does not represent higher likelihood of occupational hazards.
- The supplier shall promote working hour practices that enable a healthy work-life balance for the employees.
- The supplier shall grant their employees the right to rest breaks during every working day and the right to at least one day off in every seven days, unless exceptions defined by collective agreements apply.
- In countries where working hours are not limited by national law, for the sector in question, adequate rest periods shall be regulated between the supplier and the employees.
- The supplier shall have a transparent and reliable system for records of working hours and wages for all employees.

4.7 Child labour and special protection for young employees

Child labour is prohibited. Special protection must be provided for young employees. According to International Labour Organisation the term "child labour" is often defined as work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development.

We expect that:

- The supplier must not employ, directly or indirectly, children below the minimum age of completion of compulsory schooling as defined by law, which shall not be less than 15 years, unless the exceptions recognised by the ILO apply.
- The supplier shall protect children from any form of exploitation.

- The supplier shall have reliable age verification checks as part of recruitment process and records in place.
- The supplier shall have process in place to identify, prevent and remediate child labour.
- In case of actual or suspected child labour, the supplier shall take immediate remedial action considering the interests of the children employed and inform Paulig without undue delay.
- The supplier shall ensure that young persons under the age of 18 do not work at night and that they are protected against conditions of work which are prejudicial to their health, safety, morals, and development.
- The supplier shall remove young employees from any hazardous work or source of hazard immediately when such cases are identified and redefine their scope of work without any loss of income.
- The supplier shall ensure that (a) the kind of work is not likely to be harmful to young employees' health or development; (b) their working hours allow their attendance in school, their participation in vocational orientation approved by the competent authority or their capacity to benefit from training or instruction programmes.
- The supplier shall set the necessary mechanisms to prevent, identify and mitigate harm to young employees, with special attention to the provision and access of young employees to effective operational grievance mechanisms and to Occupational Health and Safety trainings schemes and programmes specific to the needs of young employees.

4.8 Respect for affected communities and land rights

The supplier shall respect the rights of local communities and indigenous people, including free, prior and informed consent (FPIC).

We expect that:

- The supplier shall actively engage with communities located within or adjacent to areas that may be impacted by its operations. Concerns and interests are identified and addressed.
- The supplier shall respect the legal and customary rights, for example to land and water, of indigenous peoples and local communities.
- The supplier shall commit to a zero-land grabbing approach.

5. HEALTH AND SAFETY

The supplier shall provide its employees with a working environment which is safe, hygienic and conductive to good health. The supplier shall regularly identify, evaluate and eliminate health and safety risks.

We expect that:

- The supplier shall respect the right to healthy working and living conditions of employees and local communities, without prejudice to the specific expectations set out hereunder. Vulnerable persons, such as - but not limited to - young employees, new and expecting mothers and persons with disabilities, shall receive special protection.
- The supplier shall comply with national occupational health and safety legislation, or with relevant international standards where national legislation is weak or poorly enforced.
- The supplier shall ensure that there are systems in place to assess, identify, prevent, and mitigate potential and actual threats to the health and safety of employees.
- The supplier shall provide effective and tailored Personal Protective Equipment (PPE) to all employees free of charge, taking the needs of different employee categories, such as pregnant and nursing women, into consideration.
- The supplier shall train all employees on occupational health and safety regularly throughout all stages of employment and provide information on potential occupational health and safety risks to employees and affected communities.
- The supplier shall take effective measures to prevent employees from having accidents, injuries, or illnesses, arising from, associated with, or occurring during work. These measures aim at minimising, so far as is reasonable, the causes of hazards inherent within the workplace.
- The supplier shall seek to improve employees' protection in case of accidents, including through compulsory insurance schemes.
- The supplier shall maintain records of all health and safety incidents in the workplace and all other facilities that are provided including dormitories.
- The supplier shall take all appropriate measures, and obtain all relevant licenses and documentation required by national legislation, to see to the stability and safety of the equipment and buildings they use, as well as to protect against and prepare for any foreseeable emergency. This includes residential facilities for employees when these are provided or mandated by the employer or a recruitment partner.

- The supplier shall establish relevant committees, such as an Occupational Health and Safety Committee, to ensure active co-operation between management and employees, and/or their representatives for the development and effective implementation of systems that ensure a safe and healthy work environment. These committees aim to represent the diversity of the employees.
- The supplier shall provide awareness to employees and respect their right and responsibility to exit the premises and/or stop working without seeking permission in dangerous situations and uncontrolled hazards.
- The supplier shall provide adequate occupational medical assistance and related facilities and provide equal access to all employees for these services. Health services (including insurance) should serve the distinctive concerns and needs of all genders and ages.
- The supplier shall provide access to safe and clean drinking water and eating and rest areas free of charge, and where applicable, provide access to cooking and food storage areas.
- The supplier shall provide as a minimum adequate lighting, temperature, noise prevention and ventilation. The supplier shall assess and monitor heat stress risks and implement appropriate mitigation measures, including but not limited to additional rest breaks, shift adjustments, workload management, improved ventilation and air circulation, access to potable drinking water, shaded or cooled recovery areas, and worker awareness programs on heat-related illnesses.
- The supplier shall implement fatigue management measures to prevent excessive physical and mental fatigue, including appropriate working hours, overtime control, adequate rest periods between shifts, task rotation where applicable, and monitoring of high-risk activities that may be impacted by worker fatigue. The supplier shall provide an adequate number of safe, separate toilets with adequate level of privacy for all genders, and paper towels and washbasins with hand soap in all work areas.
- Where accommodation services are provided for employees and/or contracted workers it shall be ensured that the accommodation facilities are clean, well maintained, in compliance with national legislation including safety regulations and that they meet all the basic needs of the employees. Accommodation shall be clearly segregated from the production area, and employees shall be able to enter and leave the accommodation freely at any hour.

6. FOOD SAFETY AND QUALITY

The supplier* shall ensure that all products and services supplied to Paulig are safe, legal, authentic and meet agreed quality requirements and specifications.

We expect that:

- The supplier maintains an effective Food Safety and Quality Management System based on HACCP principles and applicable food safety legislation.
- The supplier implements appropriate prerequisite programs, including hygiene, sanitation, allergen management, pest control, foreign material prevention and traceability.
- The supplier assesses and mitigates food safety, food fraud (VACCP) and food defense (TACCP) risks.
- The supplier maintains effective incident, withdrawal and recall procedures and shall notify Paulig without undue delay of any actual or suspected food safety, legality, quality, traceability, authenticity or regulatory issue affecting products supplied to Paulig.
- The supplier shall have a documented change management process to identify, assess, approve, implement and communicate changes that may impact food safety, legality, quality, authenticity, traceability, regulatory compliance or compliance with Paulig requirements.
- The supplier shall assess the potential impact of changes before implementation, including food safety, quality and legal, and maintain relevant risk assessments, validation, verification and supporting documentation.
- The supplier shall notify Paulig in advance and obtain Paulig's prior approval before implementing significant changes with potential impact on food safety, including changes to:
    - raw materials, ingredients, additives, processing aids or packaging;
    - product formulation, specification, composition, allergen status or nutritional information;
    - manufacturing processes, equipment, technology, processing parameters, cleaning methods or rework practices;
    - production sites, production lines, storage locations or logistics arrangements;
    - country of origin, sourcing area, supplier, subcontractor or sub-supplier;
    - food safety hazards, certifications, regulatory compliance or product claims;
    - traceability or authenticity controls.
- The supplier shall promote a culture of food safety, quality, integrity and continuous improvement through training, awareness and leadership commitment.

*) Suppliers providing food, food contact materials, and other products or materials that may have a direct impact on food safety.

7. ENVIRONMENT

Suppliers are expected to take full responsibility for their environmental impact. Paulig encourages the suppliers to set science-based climate targets.

We expect that:

- The supplier shall obtain and maintain all required environmental permits.
- The supplier shall implement and maintain an environmental management system in their business practices.
- The supplier shall systematically identify the environmental impacts of their operations and value chain, and implement effective measures to prevent, reduce and remediate negative environmental impacts.
- The supplier is encouraged to quantify its greenhouse gas (GHG) emissions in accordance with the GHG Protocol and set science-based targets for their own operations and value chain in line with the Paris Agreement to limit global temperature increase to 1.5 degrees Celsius.
- The supplier shall ensure the safe handling, movement, storage and disposal of hazardous materials and chemicals. The supplier shall work towards reducing the use of hazardous chemicals where possible and search for more sustainable options.
- The supplier shall continuously improve energy and resource efficiency and pursue the transition from fossil based energy sources to renewable energy alternatives. We encourage suppliers to explore opportunities for circular business practices, such as converting side streams into new products.
- The supplier shall work towards understanding how its operations and value chain impact and depend on biodiversity and water resources and implement measures to protect these resources and reduce negative impacts.
- Where applicable to its business, the supplier shall ensure high standards of animal welfare, including the responsible treatment of animals during farming and transport.
- Suppliers operating within the seafood supply chain shall adopt environmentally responsible fishing and aquaculture practices that support healthy seafood stocks and safeguard marine ecosystems. Suppliers shall assess climate-related risks to their operations and supply chains and implement appropriate measures to enhance resilience, including preparedness for extreme weather events and strategy for securing raw material supply.
- The supplier shall be committed to working towards halting deforestation and forest degradation in its own operations and supply chains. For deforestation-linked commodities, suppliers shall comply with the requirements of the EU Deforestation Regulation, as applicable.

8. BUSINESS INTEGRITY AND ETHICS

The supplier shall uphold high standards of business integrity and ethics.

We expect that:

- The supplier shall never take part in any act of corruption, extortion, fraud, theft, or embezzlement, nor in any form of bribery by promising, offering, giving or accepting of any improper monetary or other benefits, whether directly or indirectly, and whether involving private parties or public officials.
- The supplier shall have in place adequate internal controls and procedures for preventing and detecting corruption, extortion, fraud, embezzlement or any form of bribery in its business.
- The supplier shall not, directly or indirectly, offer gifts to Paulig employees or persons representing Paulig or anyone closely related to them, unless the gift is of an insignificant value.
- Hospitality, such as social events and meals may only be offered when there is a legitimate business purpose involved, and the cost is kept modest and reasonable. Travel and accommodation expenses for an individual representing Paulig shall be paid for by Paulig.
- Any gifts or hospitality must be given transparently and infrequently. The supplier shall never offer gifts or hospitality as means to improperly influence business decisions or in the form of cash or cash equivalents.
- The supplier shall compete fairly and in compliance with applicable competition and antitrust laws.
- The supplier shall keep accurate information regarding their activities, ownership, structure and performance, and disclose these in accordance with applicable regulations and industry benchmark practices to enhance transparency of their activities.
- The supplier shall not falsify or participate in falsifying any information or participate in any act of misrepresentation in the supply chain.
- The supplier must not participate in money laundering.
- The supplier shall comply with all applicable economic and trade sanctions as well as export and import control laws. It must notify Paulig without delay if it or any member of its management becomes subject to any sanctions or is listed on any applicable sanctions or restricted party list.
- The supplier shall inform its employees about applicable policies, controls and measures aimed at ensuring business integrity and ethics.

9. DATA SECURITY AND PROTECTION

At Paulig, data is a vital resource. Our suppliers and business partners play an essential role in ensuring that data is handled responsibly, securely, and ethically throughout its lifecycle. Data Sustainability means protecting the confidentiality, integrity, and availability of information, respecting privacy as a fundamental right, and ensuring that emerging technologies such as Artificial Intelligence are used in a responsible and transparent manner.

We expect that:

- The supplier shall protect Paulig's information and systems against unauthorized access, loss, misuse, or disruption.
- The supplier shall respect individuals' rights to privacy and comply with all applicable data protection laws and regulations, including GDPR.
- The supplier shall use Artificial Intelligence responsibly and ethically.
- The supplier shall be able to demonstrate compliance with these requirements.

10. IMPLEMENTATION AND MONITORING

10.1 Implementation

Paulig suppliers shall communicate the provisions in this Code to their own suppliers. The supplier shall have written mandatory sustainability and business integrity requirements for its suppliers and sub-suppliers.

The supplier shall commit to the requirements described in this SCoC in its own operations and supply chain, as appropriate to the sector of business, and conduct its business accordingly. This includes that the supplier cascades and communicates the requirements of this SCoC, or equivalent own principles, to its own suppliers to the extent applicable to its operations and supply chain.

The supplier shall maintain adequate records to demonstrate compliance and be able to provide evidence of implementation and monitoring of the content of this SCoC in its own operations as well as towards its suppliers and its supply chain. The supplier shall be proactive in appropriately addressing any risk of violation of the requirements, whether in their own operations or in their supply chains and shall take robust measures for improvement.

10.2 Monitoring

Supplier agrees that Paulig has a right to conduct regular reviews and audits of the supplier and, if relevant, of its sub-suppliers, to evaluate supply chain performance and compliance. Audits and reviews are performed by Paulig personnel and/or by independent third-party auditor.

Paulig is a member of Sedex and may require Sedex membership and SMETA audit from suppliers where they are assessed as high risk. All Paulig co-manufacturing suppliers' production sites located in risk countries shall join the SEDEX platform and perform regular SMETA audits or equivalent.

In addition to Sedex requirements, stricter rules apply for raw materials originating from risk countries due to human rights and environmental risks. We utilise the Sedex country risk classification as part of our value chain risk management. When purchasing raw materials originating from risk countries, Paulig expects external sustainability verification covering the entire supply chain including farming. Verifications accepted by Paulig need to cover both social and environmental aspects.

Paulig has climate targets for own operations and value chains approved by the Science Based Targets initiative. We encourage our suppliers to also set climate targets, and we expect our suppliers to gather and report their greenhouse gas emissions from own operations and value chains.

10.3 Non-compliances and right of termination

In the event of an actual or suspected non-compliance with this SCoC, the supplier shall without delay notify Paulig. Paulig reserves the right to require the supplier to implement corrective measures within a jointly agreed timeframe. The supplier shall take all necessary steps to rectify the non-compliance within the agreed timeframe.

Where non-compliance persists, or where the supplier fails to engage in good faith to implement corrective measures or where the non-compliance is severe, Paulig shall re-evaluate the business relationship and reserves the right to suspend or terminate the relationship. Any decision to suspend or terminate shall, where reasonably practicable, be carried out in a responsible manner, considering the potential adverse human rights impacts of disengagement.

10.4 Whistleblowing

At Paulig, we are committed to conducting our business responsibly, ethically and in compliance with all applicable laws and regulations. Our internal and external stakeholders play an important role in helping us to identify and address potential violations and misconduct.

The whistleblowing channel is available for reporting concerns and issues that may not align with laws, breaches of this Code or inappropriate behaviour. Reports can be submitted anonymously and confidentially.

You can access Paulig's group-level whistleblowing channel from Paulig Group's website www.pauliggroup.com/whistleblowing.

23.10.2026

Rolf Ladau, CEO, Paulig

This Supplier Code of Conduct is a binding document for all suppliers of Paulig Group legal entities. Compliance with this code is a prerequisite for the collaboration.

Supplier Company Name:

Date:

Authorised Name and Position:

Signature: