

# GEDIA Automotive Group

## Declaration of principle on respect for human rights

The Human Rights Policy is our commitment to respect human rights for all employees and all those affected by our business activities, our business relationships, our supply chain and our products.

GEDIA respects and supports internationally recognized human rights at all locations. Our understanding of this is based on the following international guidelines:

- International Bill of Human Rights,
- ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up,
- Principles of the UN Global Compact
- UN Guiding Principles on Business and Human Rights (UNGPs),
- Modern Slavery Act,
- Minamata
- POP's guideline
- Basel Convention

We strive to prevent and, if necessary, eliminate negative impacts on people affected by our business activities, our business relationships, our supply chain and our products. On the other hand, we want to further strengthen and promote positive impacts. To fulfill this responsibility, we expect the same from all our business partners and suppliers.

### **Expectations of our management, employees and business partners (roles and responsibilities)**

All employees at GEDIA are obliged to integrate this declaration of principles on respect for human rights and our Code of Conduct into their own day-to-day work and to take it into account in their own professional conduct towards others. This applies in particular to those employees who are in management positions or who hold a position of high responsibility for others.

It is a fundamental principle for GEDIA to comply with the law in all countries in which we do business.

If conflicts arise in a country between internationally recognized human rights and local laws and regulations, we strive to find a solution that both respects human rights and complies with local regulations.

On behalf of the GEDIA Executive Board, the Human Rights Officer, together with the AGU Officer, the Head of Supplier Development, the Group Director Purchasing and the Group Compliance Officer, coordinates human rights issues at GEDIA and the human rights due diligence process in cooperation with internally relevant partners from the headquarters and the subsidiaries.

As an international automotive supplier, we maintain business relationships with customers, suppliers and service providers all over the world. Different cultures with different values, social norms, political systems and legal systems have to be taken into account in day-to-day business. We also expect our business partners to respect human rights and to pass this expectation on to their own suppliers. Our expectations of this group are set out in our Code of Conduct for Business Partners of March 2024 and the associated Annexes 1 to 3 (Third Party Policy of March 2021).

### **Human rights due diligence along the value chain at GEDIA**

GEDIA sees respect for human rights as a fundamental prerequisite for a just, peaceful and democratic society.

As part of the human rights due diligence process, GEDIA strives for continuous improvement and constant learning. GEDIA regularly assesses the human rights risks in relation to our own business activities, our supply chain, our products and our investment decisions. This approach is based on a continuous process that allows us to identify critical or risky aspects and define measures. We involve internal and external stakeholders in order to understand the concerns and views of those (potentially) affected by our business activities and business relationships.

This policy statement on respect for human rights is an expression of our commitment to taking responsibility for our business activities and ensuring that they are in line with the principles of social and environmental sustainability. We will work continuously to implement these principles and increase our efforts to improve our social and environmental performance. We will ensure that our employees have the necessary knowledge and skills to respect and protect human rights in our business activities.

### **Occupational safety, health and environmental protection**

GEDIA strives for a culture in which the health and safety of people and nature are respected and honored to the highest degree. This commitment and the measures to implement it are set out in our Quality, Health, Safety and Environment (QEHS) policy. We are determined to achieve high standards in environmental protection and to ensure a safe and healthy working environment for our employees and the citizens of neighboring communities.

### **Child labor and young workers**

We prohibit the employment of children and are committed to ensuring that all young employees are protected in compliance with national laws and regulations. We will only work with companies and suppliers that also adhere to the ILO core labor standards. We therefore check, for example, whether applicants and employees comply with the minimum age for employment in accordance with the applicable national regulations.

### **Modern slavery and forced labor**

We condemn all forms of modern slavery and forced labor and will not employ any employees who are forced or coerced in any way. We expressly oppose humiliating treatment, exploitation and the use of physical and psychological violence. Employer practices at GEDIA and our suppliers and business partners must be aligned with the basic principles of the ILO core labor standards. The conclusion and implementation of all employment contracts at GEDIA or at companies and suppliers commissioned by GEDIA must always be voluntary. All employment relationships must be able to be terminated by the employees at their own will, subject to a reasonable or statutory notice period.

### **Private and public security forces**

We ensure that private and public security forces working on our behalf adhere to the highest ethical standards and respect the right to life, liberty and security of our employees and the citizens of our communities.

### **Rights of minorities and indigenous peoples**

We are committed to respecting the rights of minorities and indigenous peoples and ensuring that our business practices respect their cultures, customs and rights. We will ensure that we treat them in a fair and respectful manner and respect their right to self-determination and participation and advocate for their rights.

### **Land, forest and water rights and forced evictions**

We are committed to respecting the land, forest and water rights of communities and indigenous peoples and to ensuring that our business practices do not harm their environment, livelihoods and rights. We take risk scenarios such as deforestation, air, water and soil pollution, the extraction of groundwater in regions with water scarcity or the improper handling of hazardous waste into account when deriving our specific areas of action, also to protect the legal positions of the aforementioned groups of people. We are also resolutely opposed to the destruction of cultural and ritual sites as well as the unlawful eviction and deprivation of land, forests and water. We strive to be open and transparent in our cooperation with them and to engage in dialog on an equal footing.

### **Protection of human rights defenders**

We recognize the important role of human rights defenders in respecting and promoting human rights and support Article 1 of the UN Declaration on the Protection of Human Rights Defenders.

### **Protection against discrimination and equal opportunities**

We will promote diversity in the workplace and ensure that all employees have equal rights and feel welcome and included. We also ensure that all employees are treated equally and without discrimination, regardless of gender, race, religion, ethnic origin, sexual orientation or disability. Discrimination or unequal treatment in the workplace, on social media and other public platforms will not be tolerated.

Equal treatment and equal opportunities are important cornerstones for mutual respect, fairness, professionalism, openness and fair treatment. We promote an environment in which employees are selected, hired and promoted on the basis of their suitability, qualifications and skills.

On the basis of democratic principles, we are committed to ensuring that all persons with different views based on national and social origin, political, social or trade union activities, opinions and convictions, etc. are neither disadvantaged, favored nor harassed.

### **Wages and social benefits**

At GEDIA, we respect the principle of equal pay for work of equal value regardless of gender, as well as fair working conditions. We guarantee our employees fair and appropriate wages that enable them to earn a decent living. We will comply with all national laws and regulations relating to social benefits. If there are no statutory or collectively agreed regulations, the remuneration and benefits are based on the remuneration and benefits that are customary in the industry and the location.

Payment of fees and expenses to be reimbursed shall be made on time, in full and in country-specific currencies. Deductions can only be withheld as part of payroll accounting if there is a sufficient legal basis and a corresponding justification. If this is customary in the region, employees shall receive a written, text-based or digital wage calculation when their wages are paid, in which all remuneration and additional benefits as well as any deductions are specifically and comprehensibly stated. If such a statement is not customary in the region, employees will receive it on request. A verbal explanation is provided in cases of reading and comprehension difficulties.

### **Working hours**

We will organize our employees' working hours in such a way that they comply with national laws and regulations and enable an appropriate work-life balance.

Work breaks, an appropriate limitation of working hours, the observance of public holidays and regular paid vacations as well as compliance with the applicable international working time standards, in particular the relevant ILO conventions at the place of employment, are guaranteed within the framework of the applicable law. This also includes compensation for overtime.

### **Ethical recruitment**

We will adhere to ethical standards in the recruitment of our employees and ensure that no form of forced labor or human trafficking occurs in the recruitment or hiring of employees in our supply chains. We are committed to ensuring that all our employees are recruited fairly and equitably, regardless of their gender, race, religion, sexual identity or national origin.

**Freedom of association**

We support the right of our employees to organize and associate freely and will not take any action to restrict or suppress this freedom. We will comply with all national laws and regulations regarding freedom of association and therefore respect the right of our employees to organize and bargain collectively.

**Harassment**

We will reject and combat all forms of harassment in the workplace, including sexual harassment, bullying and discrimination based on gender, race, religion, ethnic origin, sexual orientation or disability.

**Women's rights**

We will promote gender equality in the workplace and ensure that women have the same opportunities and rights as men. We will work to ensure that our HR departments and managers are trained in gender equality issues and that equal opportunities are promoted within and outside GEDIA.

**Impact of integrity and anti-corruption**

We are committed to the prevention of corruption, bribery and unethical behavior. Our comprehensive internal anti-corruption policy helps us to live up to this commitment.

**Working conditions in the supply chain**

We expect our suppliers and service providers to respect human rights and to pass this expectation on to their own suppliers. We will accompany and support our suppliers on their path of continuous improvement. This is set out in the Code of Conduct for Suppliers and is reflected in our supply chain management.

### **Product impact**

The long-term protection of people and the environment is an essential part of our integrated management QEHS . We strive to minimize the negative impact of our products during development, production and recycling. We strive to continuously increase the use of sustainable materials.

### **Privacy and data protection**

We respect the privacy of our customers and our employees. The protection of privacy and the security of our data are key elements of our corporate culture and are firmly anchored in our business principles and internal guidelines. The national and international requirements of data protection laws and security regulations form the basis of all our business activities. Compliance with data protection principles is an integral part of all phases of GEDIA product and process development.

### **Procedure for the fulfillment of due diligence obligations**

We view the implementation of human rights and environmental due diligence processes as an ongoing and comprehensive task that requires a clear management culture as well as a stringent management system and a global organizational structure and business processes. The further development of our company and our business activities in many countries must be evaluated and taken into account alongside constantly changing framework and competitive conditions as well as political and regulatory developments.

### **Responsibilities**

This policy statement on human rights and environmental due diligence is binding for all companies affiliated with GEDIA. GEDIA strives to communicate and promote the same principles in companies in which GEDIA is involved but which are not affiliated with GEDIA.

Responsibility for the effective implementation of this declaration of principles lies with the Group managing directors, local managing directors and managers, as well as with the business partners, who must fulfill their due diligence obligations.

Freedom of association and assembly, the implementation of and respect for human rights in the supply chain and the prohibition of unequal treatment in employment are some of the topics covered

by the LkSG alongside the prevention of child and forced labor. For this reason, specialist departments such as occupational safety and environmental protection, purchasing, human resources, compliance and CSR must be involved. These departments are responsible for implementing the necessary measures in their respective areas of responsibility.

The Group Compliance Officer has also been assigned the role of Human Rights Officer by the Group Management Board. He is the point of contact for all questions relating to human rights that GEDIA receives from authorities and public institutions, etc. The rights, responsibilities, duties and tasks are set out in the job description. He is supported in his activities by the Group Management and the internal specialist departments.

Monitoring the appropriateness and effectiveness of risk management to ensure compliance with the due diligence obligations under the German Supply Chain Due Diligence Act (LkSG) and the implementation of risk-based control measures are important tasks of the Human Rights Officer. They therefore fulfill the legally prescribed tasks in accordance with Section 4 (3) LkSG. He is also responsible for the creation and implementation of training courses and audits as well as external reporting on human rights due diligence. He ensures the review and improvement of management. The Human Rights Officer will submit an activity report to the Group Management Board on a regular basis, at least once a year.

### **Organization**

It should be examined whether new responsibilities need to be defined. Existing governance and management processes must be expanded, abstract and concrete risk analyses systematically carried out, their impact on the risk management system taken into account and remedial and preventive measures developed. Existing complaint channels must also be reviewed and adapted if necessary. Internal and external audits must be introduced.



## **Stakeholder involvement**

We strive to fulfill our social and environmental responsibilities, take advantage of growth opportunities and gradually integrate social and environmental aspects even better into our business activities. By focusing on sustainability, which is also evident in the further development of our product portfolio, we are making our contribution to managing the economic transformation and minimizing our impact on climate change. The precautionary principle is also taken into account in sustainability management at GEDIA. Care is taken to ensure that potential impacts on people and the environment that could result from the company's business activities are taken into account at an early stage and, at best, eliminated or at least reduced.

We can better align our business decisions with the expectations of our most important stakeholder groups if we are aware of the interests, positions, attitudes, views and concerns of these groups. We maintain an ongoing and intensive dialogue with various stakeholder groups, including customers and business partners, employees, suppliers, shareholder representatives, politicians and authorities, as well as representatives of organizations and associations? This enables us to make and maintain connections and receive suggestions and concrete proposals for our sustainability strategy and activities at an early stage.

Participation in external events and monitoring relevant developments at a political and regulatory level are important elements of our information gathering. We are a regular member of the Automotive Industry Dialogue, which includes representatives from companies, politics and non-governmental organizations. We also continue to be involved in the "Workshop Talks on Sustainability in the Supply Chain" working group of the German Association of the Automotive Industry.

As the processes evolve, GEDIA will investigate in which cases it is possible and appropriate to involve rights holders and potentially affected parties. However, GEDIA also recognizes that respect for human rights and the enforcement of fair working conditions also depend heavily on local governments adopting, implementing and monitoring effective human rights and environmental regulations and measures to fulfil their duty to protect.

## **Procedure for the fulfillment of due diligence obligations**

### **Risk management**

Our duty of care consists of identifying and assessing risks in connection with human rights and the environment in our company and at our direct suppliers and defining suitable risk minimization measures.

GEDIA has a risk management system that aims to comply with due diligence obligations. These include not only risks in our own business area, but also risks in the supply chain. To this end, specific responsibilities have been defined that make it possible to establish risk management in all relevant areas and therefore in all relevant business processes. The responsible areas check whether the due diligence obligations are being fulfilled in relation to their respective tasks. The function designated in accordance with Section 4 (3) LkSG monitors risk management.

Escalation processes have been defined for both mandatory preventive and corrective measures for the company's own business area and the supply chain. If preventive or remedial measures are not implemented in accordance with the agreements, these come into force.

### **Human rights and environmental risk analysis**

Our actions in the context of corporate due diligence are based on a detailed risk analysis. Using the BAFA handout "Identifying, weighting and prioritizing risks", we examine the human rights and environmental risks and potential impacts that may arise from our business activities. In order to further develop the risk analysis, we use information from external experts, stakeholders and NGOs, audits, information received or complaints, among other things.

ESG aspects, in particular occupational health and safety and environmental standards, are reviewed by the responsible employees at headquarters and the locations for new and existing business partners (customers, purchasing, cooperation and sales partners, etc.). Various procedural interfaces ensure that the responsible employees are integrated into day-to-day operations.

A risk management approach for the company's own business area and the supply chain, both of which meet the requirements of the Supply Chain Duty of Care Act, has also been developed to determine the risk situation. GEDIA pursues an approach that involves identifying risks, defining preventive and remedial measures and reviewing the effectiveness of risk management.

With regard to internal business strategies, business partner management and supplier selection, the results of the investigations and analyses carried out on human rights and environmental risks and their impact on our company are continuously incorporated into our company's decision-making processes.

We also use the results as a basis for adapting internal rules, processes and training in order to meet the changing requirements of our due diligence processes. The results of the risk analyses serve as the basis for defining suitable targets, preventive and corrective measures.

### **Risk analysis in own business area**

Within the meaning of the LkSG, the company's own business area comprises all activities of the company at all locations that are aimed at achieving the company's objective and thus, for example, activities for the manufacture and utilization of products and the provision of services.

A separate management process has been introduced with the aim of implementing the individual process steps prescribed in the LkSG. This also serves to avoid or, if necessary, reduce the risk of human rights violations in its own business area.

### **Risk analysis in the supply chain**

Goods and services for the production of our goods come from numerous countries around the world. GEDIA's supply chains are therefore subject to a high degree of complexity, global ramifications and continuous change.

For the purposes of the LkSG, the supply chain comprises all goods and services provided by a company. It includes all steps that are necessary for the production of products and the provision of services in Switzerland and abroad, from the purchase of materials to delivery to the end customer.

GEDIA aims to address potential risks in relation to people and the environment in the supply chain through systematic supply chain management that is characterized by close cooperation with suppliers.

In order to be able to assess suppliers with regard to sustainability aspects, a standardized and system-supported collection and evaluation of supplier information throughout the company is necessary. This allows risks to be assessed methodically, objectively and reliably. We use data from our supplier portal ASTRAS as well as various indices, including the Environmental Performance Index, the World Air Quality Report, the Animal Protection Index, the Global Rights Index, the Global Slavery Index, the Global Childhood Report, the Global Freedom Index, the Corruption Perception Index and the Global Economic Freedom Index. The risk analysis is carried out in several phases.

An initial abstract risk assessment is carried out annually using a risk-based, documented approach that takes into account various parameters such as country risk, product group risk and the aforementioned indices.

In phase two, a concrete risk assessment is carried out in which the protected legal positions, the risk, the groups at risk, GEDIA's influence and our contribution to causation are determined and documented.

In the third phase, the existing remedial and preventive measures are described for the identified risks and, if necessary, further measures are defined. Further measures include, for example, questionnaires, training and information. Suppliers from critical product groups are prioritized and analyzed with the results of the risk assessment.

The evaluation of the information, the review of the corresponding verification documents submitted and the evaluation of information from external sources form the basis. This makes it possible to identify potentially at-risk suppliers more quickly and reliably. The gaps or risk aspects identified are then translated into suitable action plans to minimize risk. Our aim is to bring about real changes in the environmental, social, labor and governance standards of our suppliers.

#### **Priority risk aspects and risks identified**

Within the GEDIA Group, there are currently no human rights or environmental risks with a high or very high probability of occurrence in its own business area.

In order to respect human rights and improve environmental protection in the supply chain, the prevention of child and forced labor, the fight against corruption, the avoidance of all forms of discrimination, occupational health and safety, freedom of association and assembly and the reduction of environmental pollution, for example by reducing the carbon footprint and using renewable energies, are seen as core areas. There are no high or very high probabilities of occurrence in the supply chain.

## **Remedial measures**

GEDIA endeavors to take appropriate remedial action if we determine that our business activities contribute to potential or actual human rights violations or are indirectly linked to them. For this purpose, internal processes have been optimized that specify how grievances are dealt with and how appropriate remedial and redress measures are defined for direct and indirect suppliers as well as for our own business area.

We take immediate action to prevent, stop or minimize the extent of these violations if we ourselves or one of our business partners have violated human rights and/or environmental due diligence obligations or if such a violation is imminent. If the actions of our employees lead to a violation of human rights or the associated environmental rights, we will take action and impose sanctions.

GEDIA will define appropriate measures if a human rights or environmental legal position has been violated at a direct supplier. These must be implemented by the supplier as a prerequisite for further cooperation with GEDIA and include the elimination of the causative behavior, preventive measures through training and audits as well as the implementation of appropriate remedial measures. We reserve the right to respond appropriately, ranging from requesting immediate remedial action to legal action to temporary suspension or even termination of the business relationship, depending on the extent and/or severity of the violation.

We first carry out an incident-related risk analysis if we have reasonable grounds for suspicion or actual indications of violations that have already occurred at indirect suppliers or specific indications. In order to prevent or end these violations or to minimize the extent of the violation, we take immediate measures on the basis of the legal and actual possibilities available to us if the investigated situation is confirmed as positive.

### Preventive measures

Targets and measures are defined at appropriate points, which are adjusted and scrutinized in the event of new results or findings; this is based on the risk analyses carried out and their results. Suitable measures are implemented at various management levels to achieve the objectives and minimize the priority risks or risk aspects. With the following preventive measures, we aim to support the effective implementation of human rights and environmental due diligence processes in our own business area:

- Compliance with our principles of conduct, such as the Code of Conduct and the principles of this declaration.
- Comprehensive compliance management system
- Training and communication concepts
- Certifications according to ISO 45001; ISO 14001 and TISAX
- Implementation of risk-based control measures
- Enforcement of sanctions in the event of violations
- Implementation of sustainable procurement strategies and purchasing practices
- Implementation and publication of this policy statement
- Internal information campaigns
- Topic-focused further training for employees at various levels
- Imparting specialist knowledge in the relevant business areas
- Risk-based and target group-oriented training for employees in the Human Resources, Purchasing, Sales and Project Management departments.
- Dialog with stakeholders

In order to emphasize the protection of human rights and the consideration of environmental issues in the supply chain, specific rules are issued by raising awareness and obliging contractual partners. To ensure that social and environmental performance is continuously improved, GEDIA agrees various control mechanisms with its suppliers (e.g. corrective measures, information rights, audits, certifications) in addition to mandatory training in some cases. In addition, transparency and the integration of environmental and human rights aspects are promoted as part of the supplier evaluation process.

### **Effectiveness control**

Our due diligence processes and our measures to prevent or mitigate negative human rights and environmental impacts are reviewed at least once a year as well as on an ad hoc basis using a risk-based approach. We adhere to our topic-specific, structural and procedural requirements, primarily risk aspects and risks. This also includes a risk-oriented review of compliance with our Code of Conduct and the Code of Conduct for Business Partners. Appropriate benchmarks are defined to measure and document the progress and functionality of our due diligence process.

### **Procedure for the fulfillment of due diligence obligations**

We review the effectiveness of measures at our suppliers based on the acceptance rate of the Supplier Code of Conduct, the progress in the results of the multi-stage supplier assessment, the degree of implementation of corrective measures introduced and, if necessary, through additional supplier training and on-site audits, which we either carry out ourselves or via external third parties. In the event of significant changes in the risk situation or specific indications of restrictions in complaints management, GEDIA also reviews the effectiveness of the existing complaints mechanisms once a year using the effectiveness criteria of the United Nations Guiding Principles on Business and Human Rights. In addition, we examine all indications of human rights violations and review the effectiveness of our corresponding training and further education measures.

### **Complaints procedure**

Grievance mechanisms allow individuals, groups or their representatives who are affected by or feel threatened by adverse human rights impacts to voice their concerns. Easy access to whistleblowing channels in understandable language is of great importance for those potentially affected or observers of potential human or environmental rights violations or compliance breaches. Adequate and effective complaints management is therefore part of our due diligence processes. This includes several whistleblower channels that provide information or complaints in various languages in confidential or anonymous form and through which appropriate information is provided.

The Compliance organization can be contacted either directly or via the electronic whistleblower platform of our contracted external law firm if there is evidence of worrying events, specific breaches of rules or potentially improper business practices. As far as possible and within our sphere of influence, we strive to protect whistleblowers and complainants from being disadvantaged and penalized in relation to the reports they submit.

The comments are recorded independently of the input channel and checked for reliability. They are then systematically analyzed and processed using a standardized procedure that is transparent, balanced and predictable for all parties involved. A management guideline for the confidential handling of suspected cases and for the standardized processing of compliance cases has been issued

to ensure that the processing of reports is always independent, comprehensible and fair. On this basis, investigations are carried out on an ongoing basis and appropriate measures may be taken to properly clarify the reported facts with the involvement of external experts. Confidentiality and discretion are of the utmost importance. We will, of course, involve and cooperate with the relevant authorities where legally necessary. Complainants will be informed about the progress of the procedure as part of the investigation. A comprehensive description of the complaints procedure has been documented in the "Rules of Procedure for the Complaints Procedure".

The results serve as a basis for identifying, initiating and monitoring effective measures. Systematic handling of complaints and the resulting findings are also of benefit. continuously improve our processes in the area of human rights and the environment.

In the event of significant changes to our risk profile in our own activities or those of our direct suppliers, we review the effectiveness of our grievance mechanisms at least once a year.

### **Reporting and documentation**

A key element of human rights due diligence is clear communication about human rights issues. Information on the measures taken to implement and comply with the law is communicated to the management on a regular and ad hoc basis. This regular internal reporting on the results of the continuous risk analysis that are relevant to human rights, as well as information from the grievance mechanisms and information on the effectiveness of remedial and preventive measures taken, makes it possible to always make informed decisions. In addition to the requirements set out in the Supply Chain Due Diligence Act, other departments such as occupational safety and environmental protection also report to the Human Rights Officer on a regular basis or as required.

GEDIA discloses information related to human rights due diligence as follows:

- in the annual report published annually or, from the 2025 financial year, in the sustainability statement (annual report) to be published annually in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD)
- on the intranet and internet (website)

The material human rights and environmental risks that we have identified will be disclosed to the German Federal Office of Economics and Export Control in the first quarter of 2025 for the first time for the 2024 financial year and then annually in accordance with the BAFA Survey Report Template. We also explain what preventive and corrective measures we have taken, how we assess their effectiveness and what conclusions we draw from them in order to continuously improve our due diligence process. This report is published on our website.

The fulfillment of the LkSG duty of care is subject to ongoing documentation. Essential documentation measures include in particular



- The publication of the Code of Conduct and the Supplier Code of Conduct on our homepage.
- The freely accessible publication of this policy statement on our website after it has been reviewed annually and updated as necessary.
- The internal documentation of relevant guidelines.
- The internal documentation of relevant measures such as the results of the abstract and concrete risk analysis, the risk assessment, the priority risk aspects or risks, training or information in the whistleblower system
- Internal documentation of the preventive and corrective measures taken as part of the internal and external review
- The freely accessible publication of the LkSG report on our website from 2025.

### **Implementation of this policy statement**

This declaration of principles was adopted by the GEDIA management. The Code of Conduct supplements this Declaration of Principles. This declaration will be passed on to all employees in an appropriate form and published. This declaration of principles does not violate any rights or individual claims of individuals or third parties. A separate internal guideline for the implementation of this declaration will describe the content and orientation of the existing management systems in more detail?

The policy statement is intended to supplement the applicable EU legislation and, where applicable, national legislation. Regulations deviating from the contents and requirements of this declaration cannot be made by the members of the managing bodies in the subsidiaries, unless local legal requirements to the contrary apply.

The German version is decisive if there is any doubt about the interpretation or application of this policy statement. The central compliance organization works together with the relevant subsidiary to achieve an effect that comes closest to the intended purpose of this policy statement in the event of conflicts between national legislation and the content of this policy statement.

## Outlook

For us, taking human rights and environmental due diligence into account in our operational processes is a key contribution to improving the human rights situation along international supply chains.

The challenges and requirements for respecting human rights and the associated environmental rights are constantly changing for companies. With this in mind, we will regularly conduct a critical review of our human rights position and its implementation to ensure that it is up to date and effective, and improve it on an ongoing basis. This makes it possible to recognize significant changes in GEDIA's immediate environment and integrate them into internal processes.

Based on the results of the risk analysis as part of governance, this policy statement is reviewed regularly and as required and revised if necessary. This applies, for example, to cases in which a risk analysis is carried out before strategic decisions are made or before changes are made to existing business activities. If the risks change or have expanded, we will update it immediately.

Our due diligence obligations include raising our employees' awareness of respect for human rights and providing them with the necessary expertise for the effective implementation of human rights due diligence procedures. For this reason, we organize regular training sessions.

## Complaints / Contact

Employees and external partners can use the e-mail address [compliance-gedia@hep.legal](mailto:compliance-gedia@hep.legal) to confidentially report possible violations of human rights or abuses that may have been caused by business activities, business relationships or the supply chain. In addition, dubious or illegal behavior in the areas of compliance and data protection can also be reported confidentially and securely to the above e-mail address.

As a company, we are committed to upholding these ethical standards and continuously improving. We are committed to setting an example for other companies and society by working towards a sustainable future and a fair, inclusive and just world.



Helmut Hinkel  
Chief Executive Officer  
Geschäftsführer



Klaus Bierwirth  
Chief Commercial Officer  
Geschäftsführer



Ulrich Kraft  
Chief Finance Officer  
Geschäftsführer