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Date 01.01.24	Author Heine		

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# CODE OF CONDUCT

We,

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(Company, legal form)

- Sign the AKO GmbH Code of Conduct as a voluntary commitment,
- Declare by our signature that we share the aims and contents of the Code of Conduct and that we will make suitable and reasonable efforts, within the scope of our respective possibilities, to fulfil the voluntary commitment on an ongoing basis at all our locations,
- Sign the AKO GmbH Code of Conduct as a voluntary commitment,
- Declare by our signature that we share the aims and contents of the Code of Conduct and that we will make suitable and reasonable efforts, within the scope of our respective possibilities, to fulfil the voluntary commitment on an ongoing basis at all our locations,
- Communicate the content of the Code of Conduct to our employees, business partners and other key stakeholders in an appropriate manner,
- Expect our suppliers to adhere to the contents of the Code of Conduct, or a comparable code of conduct, and encourage them to require this of their contractual partners in their supply chain, and
- Take any breach of the Code of Conduct seriously and enable our employees, business partners and others to report any breaches in confidence using the following contact details:
  - How to contact us (please complete as appropriate) expect our suppliers to adhere to the contents of the Code of Conduct, or any comparable code of conduct, and encourage them to require this of their contractual partners in their supply chain, and
  - Take any breach of the Code of Conduct seriously and enable our employees, business partners and others to report any breaches in confidence using the following contact details:

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Contact option (fill in where applicable):

\_\_\_\_\_

Name of the reporting office and/or name of the contact person

\_\_\_\_\_

e-mail

\_\_\_\_\_

Telephone

\_\_\_\_\_

Website

\_\_\_\_\_

Place, Date

\_\_\_\_\_

Signature

\_\_\_\_\_

Name of authorised signatory, function

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**committed to socially responsible corporate governance, considering the direct and indirect impacts of our business activities on society and the environment, and constantly seeking to achieve an appropriate balance between economic, social, and environmental interests.**

We act in accordance with accepted values and principles, such as integrity and legality, and uphold internationally recognised human rights and labour standards as set out in the Code of Conduct.

We endorse the objectives and content of the Code of Conduct and will make all reasonable and appropriate efforts, within the limits of our respective legal and practical capabilities, to implement the voluntary commitment on an ongoing basis at all our domestic and international sites. If existing national regulations conflict with the content of the Code of Conduct, or if the national context makes it impossible to comply fully, we will seek ways to meet the requirements of the Code of Conduct as far as possible.

## 1 Human rights

We respect human dignity and uphold internationally recognised human rights, as set out in the United Nations (UN) Universal Declaration of Human Rights<sup>1</sup> and addressed in the UN Guiding Principles on Business and Human Rights<sup>2</sup> and the OECD Guidelines for Multinational Enterprises<sup>3</sup>. We also consider the internationally recognised labour standards of the International Labour Organisation (ILO), as set out in the Code of Conduct below.

In all our business activities, we strive to avoid causing or contributing to human rights abuses. We expect our business partners to do the same. Where necessary and possible, we will support our suppliers in this endeavour.

### 1.1 Prohibition of child labour and protection of young workers<sup>4</sup>

We will not tolerate child labour and will comply with the applicable legal

<sup>5</sup> ILO Conventions No. 29 and 105

<sup>6</sup> ILO Conventions No. 26 and 131

<sup>7</sup> ILO Convention No. 1; ILO Recommendation No. 110

<sup>8</sup> ILO Conventions No. 11, 87, 98, 135 and 141

<sup>9</sup> ILO Conventions No. 100, 111 and 159; ILO Recommendation No. 165

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minimum age for admission to employment (ILO).

We expect our contractors to have appropriate age verification procedures in place to prevent child labour. If child labour is detected, all necessary measures must be taken immediately to focus on the welfare, protection, and development of the child. The rights of young workers shall be respected, and they shall not be employed unless it is ensured that the working and employment conditions do not endanger their health, safety, morals, or development.

## 1.2 Ban on forced labour<sup>5</sup>

We reject all forms of forced or compulsory labour, including any form of debt bondage, servitude, slavery, or practices like slavery, human trafficking or other involuntary labour and services inconsistent with internationally recognised labour and social standards.

## 1.3 Prohibition of Discrimination<sup>9</sup>

We promote a working environment that enables inclusion and values the diversity of our workforce. We are committed to equal opportunities and reject any form of discrimination or unjustified unequal treatment in employment, for example based on national and ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion, or belief. We also respect the principle of equal pay for adults for work of equal value.

- 1 Universal Declaration of Human Rights - Universal Declaration of Human Rights
- 2 UN Guiding Principles on Business and Human Rights - UN Guiding Principles on Business and Human Rights
- 3 OECD Guidelines for Multinational Enterprises - OECD Guidelines for Multinational Enterprises
- 4 ILO Conventions No. 138 and 182

<sup>5</sup> ILO Conventions No. 29 and 105

<sup>6</sup> ILO Conventions No. 26 and 131

<sup>7</sup> ILO Convention No. 1; ILO Recommendation No. 110

<sup>8</sup> ILO Conventions No. 11, 87, 98, 135 and 141

<sup>9</sup> ILO Conventions No. 100, 111 and 159; ILO Recommendation No. 165

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## 2 Labour standards

### 2.1 Remuneration/minimum wage<sup>6</sup>

We will pay labour in accordance with the law or, where applicable, collective agreements. We ensure that the wages we pay do not fall below the applicable statutory or collectively agreed minimum wage or the minimum wage customary in the industry. In countries or regions where there is no statutory or collectively agreed wage framework, we take particular care to ensure that wages paid for regular full-time work are sufficient to meet the basic needs of employees. We do not tolerate wage deductions that are not permitted by law, including wage deductions as a disciplinary measure.

### 2.2 Health and safety in the workplace<sup>10</sup>

We comply with national and international occupational health and safety standards and provide a safe and healthy working environment to maintain the safety and health of our employees, protect third parties and prevent accidents, injuries, and work-related illnesses. This includes regular workplace risk assessments and the implementation of appropriate risk prevention and control measures, including the provision of appropriate personal protective equipment. We ensure that our employees are trained on all relevant health and safety issues.

### 2.3 Freedom of association<sup>8</sup>

We respect the right of employees to freedom of association, freedom of assembly and the right to collective bargaining, as far as this is legally permissible and possible in the respective country of employment. If this is not permissible, we seek appropriate compromises for our employees.

<sup>5</sup> ILO Conventions No. 29 and 105

<sup>6</sup> ILO Conventions No. 26 and 131

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### 3 Environment

Protecting and preserving the natural environment is a matter of concern and commitment for all of us. With this in mind, we conduct our business in an environmentally responsible manner and are committed to a climate-neutral future.

We meet our environmental responsibilities by complying with applicable legislation and recognized standards for environmental and climate protection, and by striving to continuously improve the environmental and climate impact of our business activities.

We have put in place appropriate measures, based on legal requirements and internationally recognized standards, covering issues such as

- Conservation of natural resources, for example through measures to save water, energy, chemicals, and other raw materials.
- Professional and responsible handling of hazardous substances, other chemicals, and waste, including disposal.

Efforts to reduce or eliminate waste and minimize emissions from operational processes (e.g. wastewater, air emissions, noise, greenhouse gases);

Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

<sup>5</sup> ILO Conventions No. 29 and 105

<sup>6</sup> ILO Conventions No. 26 and 131

<sup>7</sup> ILO Convention No. 1; ILO Recommendation No. 110

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## 4 Fair Operation and Business practices

We pursue only legitimate business objectives, practices, and deal only with reputable partners.

We deal fairly and respectfully with our business partners and customers. We respect the diverse legal, economic, social, and cultural backgrounds and circumstances of the countries and regions in which we operate. We always base our business activities on accepted ethical values and principles, including integrity and respect for human dignity.

We support free and fair global trade and comply with the laws and regulations of the countries and regions in which we operate.

### 4.1 Corruption<sup>12</sup>, trade control, money laundering

We reject any form of bribery and corruption, and avoid even the appearance of it, whether in the form of giving or receiving unfair advantage. We act in accordance with applicable import and export control regulations and comply with legal requirements to prevent money laundering and corruption.

### 4.2 Property Rights

To protect collective or individual property, we respect property rights, i.e. the legal authority and entitlement of a person or entity (e.g. company, organisation, etc.) to own, use, manage and dispose of movable, immovable or intellectual property. To protect collective or individual property.

When transferring expertise and technology, we ensure that adequate precautions are taken to protect intellectual property rights.

### 4.3 Complaints management

We have put in place a structured process to record, manage and respond to complaints, concerns or dissatisfaction from customers, employees or other stakeholders. This is done anonymously through our website.

Complaints are thoroughly investigated to determine the exact causes and circumstances. If the complaint is justified, an appropriate resolution will be sought, or compensation offered to remedy the problem or make amends.

<sup>5</sup> ILO Conventions No. 29 and 105

<sup>6</sup> ILO Conventions No. 26 and 131

<sup>7</sup> ILO Convention No. 1; ILO Recommendation No. 110

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## 5 Realisation

We will make appropriate and reasonable efforts to comply with the contents of the Code of Conduct at all our locations on an ongoing basis. To this end, we have established appropriate measures and processes and document their implementation within the company in an appropriate manner. Management will be regularly informed about the implementation and the work of the responsible departments and individuals.

### 5.1 Communication and Training

We will communicate the content of the Code of Conduct to our employees, business partners and other key stakeholders, and will train our employees on specific aspects of the Code of Conduct as required. We expect our employees to comply with the Code of Conduct.

### 5.2 Expectations of our supply chains, measures for control

The content of the Code of Conduct also reflects our expectations of our suppliers and other contractual partners in our supply chains. In this respect, we expect them to be guided by the contents of the Code of Conduct, or to apply a comparable code of conduct, and we encourage them to demand this expectation from the contractual partners in their supply chain.

We are committed to long-term, partnership-based business relationships. We therefore identify and verify our contractual partners in an appropriate manner before entering a supply relationship, e.g. through self-disclosure, supplier assessment or similar.

We reserve the right to monitor our suppliers' compliance with our expectations, e.g. through audits. In the event of serious non-compliance, we reserve the right to take appropriate contractual action, including termination of the relationship. In all cases, we expect any identified non-compliance to be addressed with appropriate preventive or corrective action.

<sup>5</sup> ILO Conventions No. 29 and 105

<sup>6</sup> ILO Conventions No. 26 and 131

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<sup>8</sup> ILO Conventions No. 11, 87, 98, 135 and 141

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### 5.3 Reference to offences

We take any breach of the Code of Conduct seriously. When violations are reported, we will take steps to properly and confidentially investigate and, if necessary, take appropriate corrective or preventive action.

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<sup>5</sup> ILO Conventions No. 29 and 105

<sup>6</sup> ILO Conventions No. 26 and 131

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