



Business Compliance

GoodMills 2025

Introduction

At GoodMills, compliance is part of our identity and a key element of our corporate development. We implement this value in a contemporary way, because we know that only sustainable solutions create real added value for people, society, the environment and institutions.

The requirements set out in this policy are based on the current legal framework and internal company standards. Should relevant regulatory provisions change or become more stringent, GoodMills reserves the right to adapt this Policy accordingly and to inform the business partner of any material changes in a timely manner.

This policy is binding for business partners of GoodMills.

Overview

1 Human rights

- 1.1 Ten principles
- 1.2 Basic requirements, laws, and principles
- 1.3 Assessment, complaints, and reporting

2 Business partners and stakeholders

- 2.1 Fair competition
- 2.2 Benefits and gifts
- 2.3 Donations and sponsorships
- 2.4 Conflicts of interest
- 2.5 Money laundering
- 2.6 Handling of Information
- 2.7 IT security

3 Products and processing

- 3.1 Safety and compliance
- 3.2 Raw material, labelling, and waste



Understanding of human rights

1.1

“

Every person is born free and equal in dignity.

With this statement, we express our commitment to human rights in our daily activities. It serves as the foundation for our human rights efforts. We regularly review and further develop our position through an interdisciplinary approach.

Our commitment to upholding human rights, anti-corruption, labour standards and environmental protection includes the following fundamental principles in particular:

1. Child labour is firmly rejected.
2. Forced and compulsory labour is strictly prohibited.
3. Health and safety in the workplace is ensured through a safe and adequate working environment, provision of medical care and regular, targeted training.
4. We affirm the right to freedom of assembly and collective association of our employees and ensure a constant and open dialogue.
5. We prohibit all forms of discrimination and actively combat them.
6. Fair working conditions are important to us. We are committed to complying with all legal regulations on pay and working hours and promote an appropriate work-life balance for our employees.
7. We uphold the highest standards toward all our stakeholders. Through clear and open channels of communication, we aim to address potential concerns promptly and have a positive impact on surrounding communities.
8. We fight all forms of corruption and financial crime.
9. We respect all principles of fair and free competition in our business relationships.
10. We reject any business practices that favour or facilitate tax evasion.

Sources: UN Guiding Principles on Business and Human Rights, the OECD-Guidelines for Multinational Enterprises and the core labour standards of the International Labour Organisation (ILO)



Implementation

We actively promote the implementation of human rights standards within our sphere of influence. Potential and actual impacts on human rights are **taken into account in the course of our business activities**. When risks and violations are identified, we are committed to taking appropriate measures. We are dedicated to using our influence to uphold human rights standards, particularly among our employees, suppliers, business partners, and other affected stakeholders.

In implementing these measures, we pay **close attention** to the individual needs and circumstances of our identified stakeholders, who are categorized as follows:

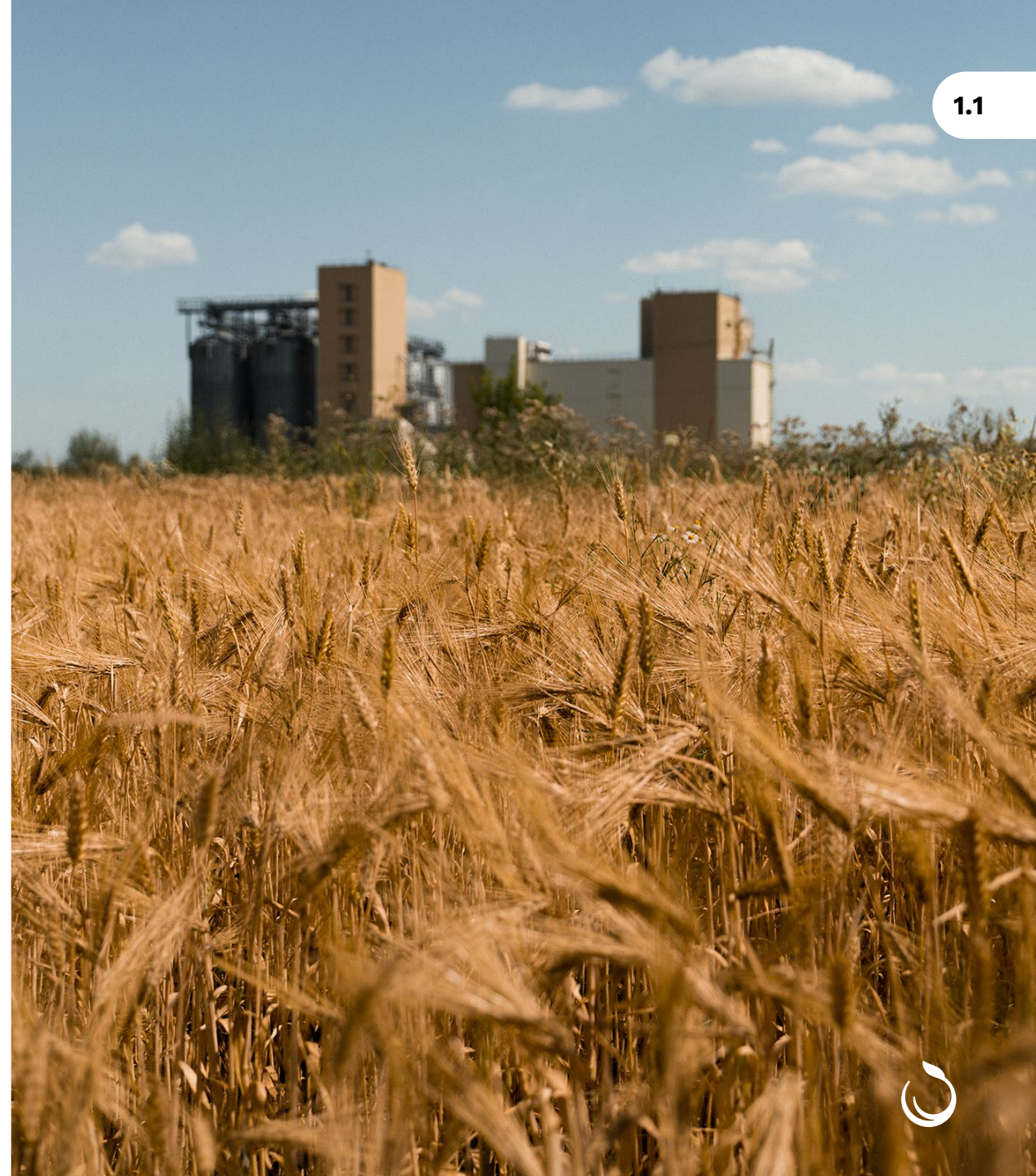
Employees

Suppliers

Customers

Further affected stakeholders

Detailed overview on next page



Employees

We place the highest importance on ensuring compliance with human rights and labor standards for our employees. The fundamental rights enshrined in national law, along with the principles outlined in the guidelines of the United Nations and the International Labour Organization (ILO), provide our employees with a high level of protection and standards.

The principle of non-discrimination, labor standards, collective agreements, and social dialogue are respected, implemented, and promoted. Recognizing diverse needs, fostering an inclusive corporate culture, and removing barriers and inequalities in opportunities are central aspects of our approach. This also includes **fair remuneration and the right to organize** in order to protect one's own interests in accordance with the ILO Core Labour Standards. As a minimum requirement, these standards call for an open exchange on labour-related issues between employees and management.

Customers

A respectful, competent, and fair approach to our customers is a central part of our business activities. In doing so, we also uphold human rights and environmental standards. We actively ensure that our products and services **do not contribute** to human rights violations.

Suppliers

At GoodMills we place great importance on respecting human rights throughout the entire supply chain when selecting our suppliers. Human rights are an integral part of our Supplier Code of Conduct and provide a clear standard of behavior. Especially in Austria and countries with comparable legislation, high human rights standards are already legally embedded. **These standards play a key role** in our analysis and selection of suppliers. If we become aware of any violations of our standards, we strive to resolve the issue in cooperation with the supplier.

Further affected stakeholders

To exercise our influence on additional stakeholders who do not fall under our primary stakeholder groups, we consistently strive for open and transparent communication channels. Our principles of conduct are **upheld in all interactions** with stakeholders.



Basic requirements

Compliance with laws

Compliance with laws and other binding legal regulations is the responsibility of everyone and is one of the cornerstones of responsible business conduct. For this reason, we adhere to the principle of acting in accordance with the law at all times — regardless of local customs or industry practices.

International agreements play an important role not only in the coexistence of states but also have great significance for businesses. As an essential part of the Austrian economy, we are aware of our responsibility. Therefore, we are committed to upholding international human rights standards.

Human rights are universal values that guide the business activities of GoodMills. They are inalienable fundamental rights to which every person is entitled, regardless of ethnic or social origin, race, color, gender, age, language, religion, ethnicity, sexual orientation, disability, worldview, wealth, or any other status or belief.

Diversity, respect, and prohibition of discrimination

No one may be disadvantaged or discriminated — either directly or indirectly — on the basis of gender, nationality, ethnicity, age, appearance, disability, financial status, skin color, religion or belief, social background, political views, sexual orientation, or marital status.

The business partner commits to ensuring diversity and equal opportunity, and to **rejecting any form of discrimination**, harassment, bullying, intimidation, or coercion. In daily interactions with employees and company representatives, a respectful, objective, friendly, and fair approach is essential. Every person has the right to be treated with dignity.

We honor this principle by treating one another with trust and appreciation and by **respecting everyone's personal integrity**.





We fulfill our responsibility to respect human rights and to assess human rights risks **that we cause, contribute to, or are directly linked to.**





Prohibition of child labor

Child labor as defined in Article 32 of the UN Convention on the Rights of the Child (UNCRC) is prohibited. The business partner guarantees to enforce this prohibition within its sphere of influence and responsibility.

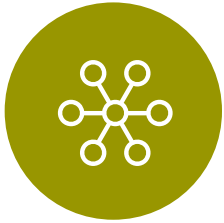
Prohibition of forced labor

Any form of forced labor, slavery, or human trafficking is prohibited. The business partner guarantees that all employees within their sphere of influence and responsibility are employed voluntarily and without coercion.

Health & safety at work

The business partner is obligated to provide their employees with a safe and healthy workplace and to take all necessary measures to prevent accidents and protect health. The business partner must allocate the necessary personnel and financial resources to meet these requirements. If needed, programs to improve the working environment must be implemented.





Freedom of association and the right to collective bargaining

The business partner shall comply with internationally recognized standards, considering national laws, and shall ensure that all employees, including temporary workers, can openly discuss their working conditions.

It shall therefore guarantee the participation and co-determination rights of employees in accordance with the applicable legal provisions.

Furthermore, the business partner respects the right to engage in collective bargaining or strike within the framework of the applicable laws. In cases where freedom of association and the right to collective bargaining are restricted by law, the business partner must provide alternative opportunities for employees to form independent and free associations for the purpose of collective bargaining.

The business partner is also obliged not to discriminate, treat unequally or take retaliatory actions for the establishment of, joining a or being a member of a trade union or other employee representative bodies.





Remuneration and working hours

The business partner pays its employees at least the statutory minimum wage and does not impose any wage deductions as disciplinary measures. In the absence of national regulations, remuneration must be sufficient to ensure a decent standard of living (ILO C131). Working hours, including overtime, are governed by the applicable national laws.

Conduct towards stakeholders

The business partner considers the impact of its business activities on affected stakeholders, such as their access to adequate housing, food, land and security-related impacts, and freedom of expression and assembly. Furthermore, the business partner promotes open communication and consultation with all affected stakeholders.

Indigenous population

The business partner respects the rights of indigenous peoples to land, territories, and resources in accordance with the UN Declaration.





Risk assessment for compliance with minimum social standards

A human rights risk assessment based on the ten principles of the UN Global Compact is an important preventive measure to identify risks along the value chain and within our own business operations, and to implement mitigation measures where necessary.

Complaints mechanisms & remedial measures

We place great importance on **acting with integrity and respect** in our interactions with one another and with all relevant stakeholders. We strive to **prevent misconduct** within our own workforce through training and other awareness-raising measures, in line with our human rights due diligence obligations. A **whistleblower** platform and established processes are available to our stakeholders to ensure that cases of discrimination are handled in a confidential and transparent manner. If, despite preventive measures and risk mitigation, negative impacts on human rights occur, we take **differentiated and appropriate remedial actions** to address and end them. In doing so, we rely on cooperation and communication with our employees, suppliers, and customers.

Reporting

Social, economic, and environmental sustainability go hand in hand. We continuously work on implementing and optimizing our human rights and environmental due diligence obligations and processes.



Business partners and stakeholders

2.1

Fair competition

The purpose of antitrust law is to ensure free, undistorted, and effective competition for the benefit of businesses and consumers. Antitrust violations can permanently damage a company's reputation and have dramatic financial consequences for the company.

GoodMills therefore expects its business partners to **comply with existing antitrust rules wherever they operate**.

Dealing with competitors is an extremely sensitive area under antitrust law – violations can result in severe penalties. It is a fundamental principle of GoodMills to always make independent, autonomous decisions in the market based on independently obtained market knowledge and not on agreements or collusion with competitors.

Antitrust law covers not only agreements between competitors that restrict competition, but also agreements between suppliers and customers that restrict or distort competition. So-called price fixing is particularly severely punished: A manufacturer/supplier is not allowed to determine or influence the prices or conditions at which its products are resold by the dealer.

Companies that have a particularly strong ('dominant') position are subject to additional, stricter antitrust rules, the aim of which is to control companies with market power.

In principle, a dominant company is **prohibited** from abusing its dominant position to

force competitors out of the market or exploit customers/suppliers.



Granting and accepting improper benefits/gifts/invitations

Offering, accepting, or granting improper advantages can result in reputational damage and may lead not only to disciplinary action but also to criminal consequences. For this reason, we commit **not to**

offer

accept

grant

any improper advantages to or from employees or representatives of GoodMills.

Donation/sponsorship

Please be aware that donations and sponsorship payments can carry an elevated risk of criminal liability (e.g., embezzlement, corruption, etc.). Always ensure that such payments are made strictly in compliance with the applicable **legal regulations**.

2.2

2.3

Improper advantages

are any benefits that are likely to influence your decisions or the decisions of the recipient.

Donations

are voluntary monetary contributions or in-kind benefits made without receiving anything in return — for example, to support social or humanitarian projects, science, education, art, or culture — and are given to a third party (legal entity).

Sponsorship

refers to the provision of goods, financial resources, or services to third parties based on a contractual agreement, with the aim of receiving a reputation-enhancing return in exchange.



Conflicts of interest

One of the aims of transparent business practices is to address conflicting interests in advance and find a solution. A conflict of interest may arise if the private interests of the business partner (family circumstances, secondary employment, shareholdings) collide with the interests of the GoodMills or if there is a possibility of this happening. A conflict of interest may also arise, for example, if the contractual partner is a closely related person (e.g., a family member) who receives preferential treatment in the awarding of contracts.

Conflicts of interest have the potential to compromise the professionalism and reputation of both GoodMills and the business partner — including in the eyes of the public. In this context, **you are required to report or disclose any potential conflicts of interest** to the respective GoodMills Compliance Officer at the subsidiary level or at the holding company level.

Private and professional interests

must be strictly separated, and any potential conflict of interest, for example due to a close relationship, must be reported/disclosed to GoodMills.



Principle of combating money laundering and terrorist financing

The supplier commits to complying with all applicable EU directives and national laws. They must not tolerate or support any practices that facilitate tax evasion, money laundering, or the financing of terrorism.

Handling of information

Trade and business secrets of GoodMills must be treated with strict confidentiality. Confidential information is not intended for the public or for unrelated third parties unless there is explicit authorization to disclose it. The obligation to maintain confidentiality remains in effect even after the business relationship has ended.

IT security/cybersecurity/data security

The business partner is obligated, for the duration of the business relationship, to implement appropriate technical and organizational measures to ensure the security of their IT systems, networks, and data in accordance with recognized security standards and legal requirements. This also includes compliance with applicable data protection regulations, in particular the General Data Protection Regulation (GDPR).

2.5

2.6

2.7

The unauthorized disclosure of business and financial information or confidential documents to third parties is **prohibited** unless the business partners are expressly authorized to disclose such information/ documents.



Products and processing

3.1

3.2

Product safety and compliance

Where products are provided, the business partner is obligated to ensure their safety and legal compliance. We therefore expect our business partners to adhere to the highest standards of quality, safety, and hygiene – this applies equally to the manufacturing, storage, and transportation processes.

Raw materials and products must not have any defects or properties that could endanger consumer health. The business partner guarantees compliance with **all relevant legal requirements** and recognized standards. Certifications are mandatory and must be presented or confirmed upon request at any time.

The business partner acts in accordance with international climate targets and applicable environmental laws and standards. It minimizes its environmental impact and takes measures to protect the environment.

Raw material, labelling, and waste

Where food products are supplied, business partners are required to ensure that all raw materials and products are declared and labelled in full compliance with the applicable food regulations. In addition, we expect a transparent and trustworthy collaboration – from the initiation of the business relationship through to the ongoing assessment of suitability.

This includes the provision of complete and traceable product information as well as support in ensuring the traceability of raw materials along the value chain in accordance with the applicable legal requirements.

The business partner **reduces the use of materials and resources** and minimizes waste. Waste is treated in accordance with the applicable environmental laws.





Contact

GoodMills Group
Friedrich-Wilhelm-
Raiffeisen Platz 1
1020 Vienna
Austria

www.goodmills.com

