



# SUPPLIER CODE OF CONDUCT

2024



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## 1. Introduction

AURELIUS is committed to ecologically and socially responsible corporate management and, in particular, to respecting human rights. AURELIUS also expects its suppliers to observe these principles. This Supplier Code of Conduct serves as the basis for the joint implementation of these principles. Ensuring the principles of sustainable development in AURELIUS' supply chain is an integral part of the corporate culture. AURELIUS wants to work with its suppliers to promote environmental, human rights, employee, and compliance issues in its supply chain.

## 2. Expectations of suppliers

### a. Scope of application

The following regulations are binding for the cooperation between AURELIUS and its suppliers. The Supplier Code of Conduct applies if the supplier maintains a business relationship with AURELIUS. The principles of this Supplier Code of Conduct should be followed along the entire value chain. AURELIUS therefore also expects its suppliers to implement these principles with their suppliers and subcontractors. Compliance with the requirements of this Supplier Code of Conduct does not exempt suppliers from fulfilling other requirements arising from the laws and other legal provisions applicable to them.

### b. Legal compliance and recognition of international guidelines

AURELIUS expects its suppliers to comply with all applicable laws and to observe internationally recognized human rights, environmental, social, and corporate governance standards ("ESG standards"), as defined in particular in international conventions. These include the ten principles of the United Nations Global Compact Initiative, the United Nations Guiding Principles on Business and Human Rights and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

### c. Ethical principles

Suppliers should follow ethical standards and act with integrity in all areas of business and endeavour to promote them.

### 3. Environmental standards

#### a. Compliance with environmental standards

It must be ensured that all applicable national environmental standards and international conventions on environmental standards are complied with. Suppliers shall comply with the applicable regulations on operational and product-related environmental protection. Throughout the entire supply chain process, the environmental impact of resource and energy consumption, emissions of greenhouse gases and air pollutants, water consumption, impacts on soil and water and waste must be avoided or continuously reduced, and the preservation of biodiversity and the circular economy must be promoted. This applies to both goods and packaging. To verify and further develop these topics (including targets and KPIs), suppliers are recommended to join corresponding initiatives or have corresponding assessments (e.g. EcoVadis, Carbon Disclosure Project).

#### b. GHG emissions

All suppliers and their suppliers/subcontractors are encouraged to find cost-effective solutions to improve energy efficiency and minimize energy consumption and GHG emissions. The aim is to reduce greenhouse gas emissions as far as possible through avoidance and reduction strategies, which should meet the requirements of the Science Based Target Initiative. Only when these strategies have been exhausted should any remaining emissions be offset. In addition, AURELIUS reserves the right to request the carbon footprint (Scope 1-3) of goods, processes and services supplied to AURELIUS upon specific request. The collection, calculation, evaluation, and communication of the relevant CO<sub>2</sub> data should be carried out in accordance with the applicable norms and standards of the Greenhouse Gas Protocol (GHG Protocol).

#### c. Pollution

Harmful emissions to air, water or soil must be avoided or reduced as far as possible. Unavoidable waste should be properly recycled.

#### d. Water and marine resources

Suppliers must ensure that their activities do not cause any deterioration in water quality. They shall use water and marine resources responsibly and sparingly.

### **e. Use of resources and circular economy**

AURELIUS expects its suppliers to use natural resources responsibly. Suppliers should promote the safe and environmentally sound development, manufacture, transportation, use and disposal of their products. The use of production materials must be minimized, and it is necessary to continuously work on optimizing processes. The use of resource-saving technologies and the transition to a circular economy are crucial for this. Resources should be used efficiently, and material cycles should be closed as far as possible. It is always important to work towards more environmentally friendly packaging. To achieve this, packaging must be avoided, reduced, or improved in terms of its environmental impact wherever possible.

### **f. Biodiversity**

Suppliers should contribute as far as possible to the protection and conservation of biodiversity and the protection of ecosystems. Care must be taken to ensure that this issue is adequately addressed in the procurement of raw materials and intermediate products. The conservation of biodiversity on and around the production sites is a particular priority. AURELIUS expects that future expansion plans of suppliers, in particular the use of new areas, will be carried out with increased care in order to avoid the loss of biodiversity.

### **g. Conflict minerals**

It must be ensured that no products are used that contain conflict minerals that directly or indirectly finance armed groups or cause human rights violations, as described in Annex II of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD DDG). AURELIUS expects its suppliers to fulfil their due diligence obligations for mineral supply chains in accordance with the recommendations of the OECD DDG.

### **h. Hazardous substances**

To protect employees and the environment, suppliers shall ensure that hazardous substances and chemicals are sourced, stored, used and disposed of safely. Applicable substance restrictions and product safety requirements must be complied with.

### **i. Adverse effects from production processes**

The protection of the environment, the lives and health of employees and the neighbourhood must be ensured at all times. Suppliers must ensure that there are no risks to the public that could result from their production processes and products.

## **j. Deforestation**

The protection of forests and other valuable ecosystems plays a central role in mitigating climate change and preserving biodiversity. AURELIUS expects its suppliers and their suppliers to contribute to net zero deforestation. All suppliers and their suppliers must endeavour to ensure that primary forests and other areas of conservation value are not cleared for the production of raw materials. In the event of legal deforestation, compensation through reforestation should take place as far as possible.

## **k. Animal welfare**

Applicable national laws on animal welfare and protection must be fully complied with. AURELIUS expects its suppliers to proactively develop solutions to improve animal welfare and promote their implementation.

# **4. Human rights and social standards**

## **a. Compliance with human rights and social standards**

AURELIUS' suppliers comply with all applicable national human rights standards, labour protection regulations and international conventions on human rights and social standards. In particular, suppliers are committed to the principles of the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights and the core labour standards of the ILO.

## **b. Prohibition of forced labour and child labour**

Suppliers must ensure that they protect internationally recognized human rights in their activities and towards their employees and that they do not directly or indirectly use forced labour (including modern slavery and human trafficking) and child labour of any kind or use primary products manufactured with the help of such labour. The minimum age for admission to employment must be higher than the age at which compulsory education ends according to the law of the place of employment. Forced labour includes any work or service that is imposed on a person under threat of punishment (whether physical, mental, financial or otherwise) and for which the person has not volunteered. All forms of slavery, slavery-like practices, servitude or other forms of oppression or exploitation in the working environment, such as extreme economic or sexual exploitation and humiliation, are also prohibited. All employees must be granted the right to terminate their employment relationship in compliance with the contractually agreed or statutory notice periods. It is prohibited to withhold employees' identification documents.

### **c. Protection of indigenous populations**

Land, water and resource rights must be respected, especially those of indigenous communities. The free consent of affected communities must be obtained before legally permitted changes in land use are made or water or resources of local communities are consumed. The approval process must be documented. It must be ensured that no unlawful evictions take place.

### **d. Anti-discrimination**

Any form of discrimination against employees and applicants must be avoided and actively prevented. In particular, no one may be discriminated against on the basis of skin colour, gender, age, religion or ideology, social background, state of health, ethnic origin, nationality, membership of employee organizations, political membership or political opinion or sexual identity. This applies in particular to the recruitment of employees and to their training, promotion and remuneration.

### **e. Fair compensation**

Suppliers must pay employees on time and in accordance with applicable wage regulations, including minimum wages, overtime and other required benefits.

### **f. Collective bargaining, freedom of association**

Suppliers shall support and respect the rights of freedom of association and collective bargaining in accordance with applicable laws and regulations. The right of all employees to freely and democratically form and join trade unions and to bargain collectively must be respected at all times. Trade unions must be able to act freely and in accordance with the law of the place of employment. This also applies to the right to strike. In countries where free and democratic trade union activity is not permitted, the right to freedom of association and collective bargaining must be respected by allowing employees to freely elect their own representatives who can enter into dialog with the company on workplace issues. In particular, employee representatives must not be denied access to or interaction with employees.

### **g. Health and safety**

The health and safety obligations applicable under the law of the place of employment must be complied with at all times. Ensure that appropriate systems are in place at each workplace to identify, assess, prevent and control potential risks to the health and safety of employees. Effective measures must be taken to prevent accidents at work or work-related health hazards.

### **h. Use of security forces**

It is prohibited to hire or use private or public security forces to protect a business project if, due to a lack of direction or control by the company, the lives and limbs of employees are endangered, or freedom of assembly is restricted.

## **5. Compliance and integrity**

### **a. Adherence to compliance and integrity**

AURELIUS assumes that its suppliers regard business integrity as the basis of every business relationship.

### **b. Confidential information**

Suppliers are obliged to store confidential information and data carefully, not to pass it on to unauthorized persons or grant them access to it and to use it exclusively for the agreed business purposes.

### **c. Data protection**

Suppliers undertake to protect the personal and confidential data of employees and customers. Data may only be stored if this is absolutely necessary or required by law.

### **d. Conflicts of interest**

Suppliers who are affected by a potential or actual conflict of interest in relation to AURELIUS are obliged to disclose and resolve this conflict immediately.

### **e. Anti-corruption and bribery**

Any behaviour by suppliers that could give the impression of improperly influencing business decisions is prohibited. AURELIUS requires its suppliers to refrain from giving or accepting any advantage in order to exert influence. Donations to public officials, government representatives or their representatives for the unlawful promotion of the business are also strictly prohibited.



#### **f. Money laundering**

Legal obligations to combat money laundering and terrorist financing must be complied with. Suppliers must not engage in activities related to money laundering or terrorist financing.

#### **g. Donations to political parties and elected representatives**

AURELIUS discourages its suppliers from making donations to political parties, their representatives, politicians, elected officials and candidates for political office, and individuals.

#### **h. Fair competition**

Suppliers must conduct their business in accordance with fair and vigorous competition and applicable antitrust laws. They must adhere to fair business practices, including accurate and truthful advertising.

#### **i. Antitrust and competition law**

AURELIUS' suppliers are committed to fair and unhindered competition as a basic principle of a free economy. They should refrain from restrictive agreements with competitors, suppliers, distributors, dealers, and customers as well as practices that restrict competition. This includes, for example, price agreements with competitors, the allocation of customers or sales territories between competitors, anti-competitive boycotts, and the unlawful exchange of competitively sensitive information with competitors.

#### **j. Insider information**

The use of insider information when trading in securities or other tradable financial instruments is prohibited by law. The disclosure of such information to third parties for such purposes is also prohibited. Should AURELIUS' suppliers become aware of such information, they will treat it in accordance with the regulations on insider trading. Insider information is specific information about facts that are not known to the public and which, if made public, could significantly influence the price of securities or similar financial instruments. Examples of such circumstances may include, but are not limited to, falling, and rising profits, large orders, plans to merge or acquire a company, significant new products or changes in corporate management.

### **k. Complaints procedure**

The business partner must ensure that its employees have the opportunity to raise their concerns and complaints confidentially. The handling of internal complaints should be systematic, traceable, and documented. Suppliers should provide unsolicited information about complaints that are relevant to the cooperation with AURELIUS.

## **6. Implementation of the Supplier Code of Conduct**

### **a. Compliance with the Supplier Code of Conduct**

It must be ensured that the standards of this Supplier Code of Conduct are complied with. In order to put the principles of this Supplier Code of Conduct into practice, AURELIUS expects its suppliers to make it available to all employees through appropriate channels. Stricter regulations than those described in this Supplier Code of Conduct may exist in individual countries, business areas or markets. In such cases, the stricter rules apply.

If the supplier is of the opinion that it cannot fulfil a requirement of this Supplier Code of Conduct without violating applicable law, it must inform AURELIUS immediately.

### **b. Monitoring by AURELIUS**

The supplier shall provide AURELIUS with information on compliance with the Supplier Code of Conduct at any time, to the extent permitted by law, upon request. The supplier is aware that AURELIUS is entitled and under certain circumstances may be obliged to carry out a risk analysis, in particular in accordance with § 5 LkSG. Upon request, the supplier must immediately provide all information required for the performance of the risk analysis at the Supplier's premises in accordance with § 5 LkSG, also repeatedly if a repetition is necessary in accordance with § 5 para. 4 LkSG.

### **c. Preventive measures**

If a human rights or environmental obligation has been violated at the supplier or such a violation is imminent, the supplier is obliged to immediately take appropriate remedial measures to prevent or end the violation and to minimize the extent of the violation.

### **d. Reporting of grievances**

The supplier is obliged to report any violation of the Supplier Code of Conduct. Material compliance violations, in particular illegal business practices, can be reported by all employees of the supplier

via the established, accessible complaint channels. To report potential violations of the Supplier Code of Conduct, please go to <https://aurelius.compliance.one>.

## **7. Measures in the event of non-compliance with the Supplier Code of Conduct**

This Supplier Code of Conduct is an integral part of all contractual agreements with AURELIUS. If a violation of this Supplier Code of Conduct is suspected, the supplier shall support AURELIUS in clarifying the facts. In the event of violations of the Supplier Code of Conduct, AURELIUS reserves the right to take appropriate action, depending on the severity of the violation. This includes, but is not limited to, requesting immediate rectification of the breach, claiming damages, or terminating the contract. In the event of serious breaches of this Supplier Code of Conduct, AURELIUS reserves the right to terminate the contract for cause.