



# Declaration of principle on respect for human rights

March 2025

EW GROUP GmbH is a globally active family holding company with subsidiaries and investments in the life sciences sector. With its long-term commitment, the EW GROUP offers its decentralised and independently operating subsidiaries a solid basis for sustainable growth. With the claim 'Growing Excellence through innovation', the EW GROUP companies work on a knowledge-based basis to overcome key challenges in the global agricultural, food and healthcare sectors and thereby improve the efficiency, sustainability and profitability of their customers. In doing so, the EW GROUP is aware of its responsibility within global value chains.

The EW GROUP is committed to complying with and strengthening the general declaration of principles on respect for human rights and the prevention of human rights violations. The relevant legislation is complied with, internationally recognised human rights are respected and risk management is established in order to avoid human rights violations in the course of business activities. Based on the German Supply Chain Duty of Care Act (LkSG) and the Code of Conduct, this declaration of principles applies both as a voluntary commitment for the EW GROUP's own business area and for the supply chains.

## **Self-commitment**

The United Nations (UN) Guiding Principles on Business and Human Rights and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises shape our commitment to human rights. This joint declaration of principles for all EW GROUP companies is based on these rules. It supplements the applicable company rules and standards as well as the EW GROUP Code of Conduct. In order to comply with these rules and promote awareness, employees and business partners are informed about them.

The EW GROUP is therefore committed to complying with the following globally recognised and respected human rights frameworks:

- Universal Declaration of Human Rights of the UN Guiding Principles on Business and Human Rights
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination against Women
- International Labour Organization (ILO) Conventions and Recommendations on Labour and Social Standards
- International Labour Organization (ILO) Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration)
- OECD Guidelines for Multinational Enterprises
- Principles of the United Nations Global Compact (UNGC)

The EW GROUP adheres to the highest standards and treats its employees, customers and business partners with integrity and respect. Consequently, EW GROUP respects the human rights of its employees and demands the same from its business partners. Compliance with the strictest available local standards and the fundamental labour standards of the ILO is crucial. In particular, the following concepts relate to the organisation of working conditions:

- Compliance with the prohibition of child and forced labour
- Equal treatment of all employees and zero tolerance of discrimination
- Ensuring health and safety in the workplace
- Providing remuneration at least equal to the legally guaranteed minimum wage with working hours in accordance with applicable standards
- Protection of personal data in accordance with GDPR
- Environmental protection to avoid human rights risks
- Recognition of the right of all employees to form employee representative bodies and to bargain collectively to regulate working conditions
- Prevention of corruption and money laundering

These values are anchored in the Group's Code of Conduct. In the Group's view, respect for human rights is a necessity for every partnership and requires a long-term commitment and strategy in global supply networks. The Group therefore strives to further develop cooperation with its subsidiaries and partners in the value chain in a sustainable manner in order to minimise the negative social and environmental impact of its business activities.

Respect for human rights, continuous attention and the implementation of human rights due diligence are therefore subject to regular risk analysis, continuous risk management and constant improvement based on the circumstances of the business activity.

## Risk management

In future, the Group will only source its goods and merchandise from verified suppliers with a monitored working environment. The Group also monitors compliance with regulations within its own business area and supply chains, such as the ban on child labour and restrictions on the export of hazardous waste, in order to identify potential risks and actual violations promptly and then initiate remedial and preventive measures to minimise risks. The EW GROUP's risk management is a comprehensive, multi-stage system that is designed to identify, assess and manage human rights and environmental risks throughout the supply chain and in its own business area at an early stage.

It begins with an abstract analysis based on country and industry risks, which systematically identifies potential hazards. This is followed by a detailed concrete analysis in which suppliers and business units are examined in depth and evaluated using specialised tools. The tools include the IntegrityNext platform for initial risk identification and the EWG-AA assessment method, which enables a specific assessment of the appropriateness of risks. The risk assessment is carried out regularly, at least once a year, and on an ad hoc basis. The Group makes use of experienced employees who are accompanied by external specialists in order to ensure not only the highest level of expertise, but also the most objective view possible of the processes.

For this reason, the Group aims to continuously improve data and information transparency along the supply chains. Regions and groups with an increased human rights risk are prioritised by the Group in this process.

In cases where the Group has little influence, it seeks cooperation with additional stakeholders or industry initiatives.

Suppliers are informed about standards and confirm that they will comply with the criteria of the policy statement and the rules of responsible procurement.

In its own business area (Section 6 III), the EW GROUP's preventive measures include the development and implementation of risk-based procurement strategies, the training of relevant employees and regular internal checks to ensure compliance with human rights and environmental standards.

In the case of direct suppliers (Section 6 IV), the prevention measures include the integration of the Code of Conduct into supply contracts and the opportunity to participate in special webinars organised by IntegrityNext on the Supply Chain Duty of Care Act (LkSG) in order to promote understanding and implementation of the standards. Where necessary, further information on compliance with our standards is requested.

The top priority for the EW GROUP is the protection of life and health. With this in mind, initiatives are promoted and measures implemented that aim to further improve the conditions of raw material procurement in accordance with high standards. The Group continuously evaluates its control procedures and endeavours to make them more efficient.

In order to comply with international human rights standards, national laws and EW GROUP guidelines, the necessary human rights due diligence is carried out.

If potential or actual violations of human rights in connection with business activities and supply chains are identified through regular risk analysis, these are thoroughly analysed and appropriate mitigating measures are introduced in the next step.

This includes a company-specific risk categorisation of business partners and goods, which is based, for example, on the examination of recognised indices and studies on the risk assessment of countries of origin, raw materials and products.

In the event that business activities are identified as posing a risk of causing or contributing to human rights abuses, the Group has a process in place to assess, modify, cease and/or remedy the activities causing the risk. The Group encourages employees and business partners to report suspected violations of the Human Rights Policy Statement or the Code of Conduct through the available grievance mechanisms.

### **Complaints mechanism**

EW GROUP recognises that the risk management process described above cannot cover all human rights violations in its business activities. Therefore, access to grievance procedures is crucial for all internal and external employees who are affected by or observe possible human rights violations. To this end, the EW GROUP is setting up an online reporting system for the confidential reporting of compliance violations and human rights abuses. Complaints will be treated confidentially and a fair method of handling complaints will be implemented. The EW GROUP has appointed an external service provider to act as complaints officer, which ensures the confidentiality of the information and also brings the many years of expertise of specialist consultants into the process. The complaints officer is independent and performs the task autonomously and without instructions.

As access to this type of complaints mechanism is not available to everyone at all times, EW GROUP also uses active media monitoring to proactively monitor human and environmental risks and respond quickly to suspected or actual incidents. Significant complaints are used to improve the systems and identify problems. If the EW GROUP is found to be causing or contributing to violations, the Group seeks redress and uses its influence to ensure that appropriate remedial action is offered to those affected.

### **Reporting**

Transparent communication on human rights issues is a fundamental part of human rights watch. For this reason, the group reports on its activities in an annual report. In addition, the group reports annually to the Federal Office of Economics and Export Control in accordance with the LkSG.

### **Responsibility**

The implementation of this policy statement is monitored by the Group's shareholders, who are represented by the heads of the companies consolidated under the EW GROUP.

This ensures that every area of the company is aware of its responsibility to respect and implement the EW GROUP's declaration of principles on respect for human rights in everyday life.

The EW GROUP will critically review its position and its implementation on a regular basis and continuously develop it further.