

Commitment to respecting human rights

– Declaration of Principles –

1 Commitment to respecting human rights

Our vision of a future worth living is based on sustainable value creation that is in harmony with the protection of the environment and serves the well-being of all. We want to fulfil our social responsibility and create a balance between tradition and innovation. Compliance with human rights due diligence obligations is an essential prerequisite for this sustainable value creation. We are committed to respecting and complying with internationally recognised freedoms and human rights, such as the UN Global Compact (UN, 1999).

ROVEMA undertakes to prevent and minimise risks of violations of human rights due diligence obligations within the supply chain and to take active action in the event of a violation.

2 ROVEMA's principles for a future worth living

The expectations of respect for and compliance with human rights due diligence are part of our principles for a future worth living. They are aimed at all employees and companies in the Group. In addition, we expect all suppliers to adhere to these principles and fulfil the requirements set out in our Supplier Code of Conduct.

We respect and comply with all applicable laws, regulations, our internal policies and guidelines. We make sure that we understand all relevant laws and regulations before engaging in business activities, that we comply with their principles and that we do not inadvertently violate these laws. This behaviour is in line with our Code of Ethics.

3 Fair employment practices & diversity

We create fair and safe workplaces where every employee can fulfil their potential. We do not tolerate discrimination on the basis of gender, age,

ethnic origin, nationality, social status, political opinion or sexual orientation. Harassment, retaliation, bullying or disrespect have no place in the ROVEMA culture, in which the contribution of every employee counts.

We respect the rights of all employees and the employees of our business partners in accordance with the following principles:

- Respect for human dignity
- Rejection of child labour
- Rejection of forced labour
- Decent treatment, anti-discrimination and diversity
- Ensuring safety and health in the workplace
- Right to organise and collective bargaining
- Fair working conditions and remuneration
- Equal opportunities for career development

4 Responsibility towards the environment and communities

Responsible treatment of the environment and natural resources is a matter of course for ROVEMA. We use natural resources appropriately and sparingly to ensure that our activities have as little impact on the environment as possible. We promote environmental awareness among our employees and are committed to the dissemination and use of environmentally friendly technologies. We fulfil our social responsibility by promoting and supporting the communities in which we operate in order to improve economic, environmental, social and cultural conditions and thus promote respect for and protection of human rights. This includes in particular

- Protection of soil, water, air, biodiversity and cultural assets
- Reducing environmental pollution and conserving resources
- Safe handling of hazardous substances
- Responsible handling of waste water and solid waste

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- Prevention and emergency preparedness

5 Risk analysis and prevention

We follow a risk-based approach to identify potential risks in the supply chain and in our business area.

Firstly, an abstract risk analysis of our suppliers is carried out on a company-specific basis, taking into account the general risk factors of the respective industry sector and country of origin. In the second step, risks relating to environmental and human rights issues are analysed and assessed. This includes the following areas:

- Environmental protection
- Human and labour rights
- Corruption and anti-bribery
- Occupational safety
- Responsibility in the supply chain
- Financial information
- Conflicts of interest
- Customs security programmes
- Quality management
- Energy management
- Cyber security
- Data protection (GDPR)
- Diversity, equity and inclusion
- Business continuity
- CO2 footprint
- Living wages
- Management and ownership

The risk is assessed for each topic based on the answers. All individual risks are then aggregated to form an overall risk.

We initially carried out this assessment for our own business divisions and identified a low overall risk.

In addition to the abstract risk analysis, the annual sales volume is decisive when prioritising suppliers: suppliers with very high risks and sales volumes are evaluated first, while those with lower risks follow in the course of the process.

The greatest risks in our supply chain are in the areas of occupational safety and environmental protection.

An action plan is agreed with suppliers who have a high overall risk according to the risk analysis, with the aim of improving the situation or reducing the risk. If existing risks cannot be minimised, it is examined whether the supplier relationship should be maintained under the given circumstances.

In the event of demonstrably serious violations (prohibited offences pursuant to Section 2 LkSG), the supplier relationship will be terminated immediately and the corresponding legal steps required by law will be taken.

6 Implementation of our human rights due diligence obligations

Our managers are responsible for compliance with the human rights due diligence obligations in their area. Every manager is obliged to inform their employees about the content of our Code of Ethics and this policy statement and to advise and support them in applying the principles in their daily work.

ROVEMA and its subsidiaries undertake to further and continuously develop measures to identify human rights risks and to implement appropriate measures to minimise any risks. The identified risks and their impact are to be prioritised and evaluated on an ongoing basis.

Training and capacity building

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We take a target group-oriented approach to training and sensitising our employees to compliance and human rights issues: general training courses on compliance, sustainability and human rights issues are held for all employees at set intervals.

Human Rights Officer

We have appointed one person as Human Rights Officer. The respective human rights officer monitors the risk management for compliance with the due diligence obligations in accordance with the Supply Chain Due Diligence Act. They check whether the measures taken to implement and execute risk management are effective and appropriate in order to fulfil the due diligence obligations. He monitors the risk analysis as well as the remedial and preventive measures.

The Human Rights Officer informs the management about his activities at least once a year and as required.

7 Complaints procedure

The SpeakUp portal, a web-based, multilingual whistleblowing system, is available if there are indications of a violation of laws, the principles of our Code of Ethics and, in particular, human rights due diligence obligations. The whistleblowing system is accessible to ROVEMA employees as well as external third parties and also allows whistleblowers to pass on information anonymously. All reports are carefully checked and processed by ROVEMA compliance officers. ROVEMA is committed to maintaining confidentiality and protecting those who raise concerns from retaliation.

This policy statement on respecting human rights is regularly revised and updated in order to adapt the content to possible changes in business models or business areas. It was approved

by the management of ROVEMA on 20 December 2024.



Signatures CEO/ CFO