

Bauer GRUPPE

CODE OF CONDUCT SUPPLIERS

Principles and guidelines for compliant behaviour

Bauer HOLDING · Bauer · Elsdorfer · Immergut · FRIKONI Convenience Manufaktur · Märker FINE FOOD

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PREFACE

Sustainability is one of the core values of the companies in the Bauer Group. That is why we base our actions on environmental, economic, and social principles that we share with our employees, customers, and suppliers. We take these principles into account in our business decisions and in our collaboration with our business partners.

Our Code of Conduct represents the most important principles of behaviour to uphold ethical standards and the commitment of everyone to create a working environment characterised by integrity, respect, trust and sustainability. In the present Supplier Code of Conduct, we set out this commitment to working in partnership with our business partners and suppliers in concrete terms.

The commitment to shared values such as sustainability, economic efficiency and social responsibility and behaviour derived from these are the basis for working together with you as a supplier. Please note that compliance with these or at least equivalent provisions is considered an indispensable prerequisite for a sound business relationship with the companies of the Bauer Group.


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1. GENERAL RULES

1.1 Scope

The rules and standards formulated in the Supplier Code of Conduct apply without exception to all suppliers of Bauer Group companies, their owners, managers and employees, and also to their subcontractors, their owners, managers and employees. Business partners are audited for compliance with the requirements and rules of this Code of Conduct and to prevent violations.

Regardless of the country in which the supplier is located, it must comply with both the applicable laws and the rules and standards formulated in this Code of Conduct. The stricter rule in each case is to be complied with. With an expedient organisation and a systematic approach as well as appropriate measures, all parties ensure that these are adhered to and implemented or applied. These measures are subject to a regular review, which is documented.

Our suppliers work to ensure that the requirements of this Code of Conduct are also appropriately taken into account within their supply chain. The nature and scope of the measures depend, in particular, on the existing human rights and environmental risks. They also inform their suppliers of the Bauer Group companies to verify compliance. This could take the form, for example, of requesting information or conducting an audit.

Companies within the Bauer Group may request appropriate information from their suppliers about those suppliers' direct and indirect suppliers, to the extent necessary to fulfil statutory due diligence obligations.

1.2 Exclusion

If any rules set forth herein conflict with statutory provisions or cannot be applied due to impossibility, the affected companies of the Bauer Group must be informed of this fact without delay. See Chapter 3.

1.3 Confidentiality

All information received by us from the supplier, observations made or findings obtained in the course of audits shall be treated confidentially by Bauer Group employees or their authorised third parties.

1.4 Changes

The Supplier Code of Conduct is part of the supplier contracts and forms the basis for our business relationships. The Bauer Group will adapt the Code of Conduct in the event of changes in the legal or normative framework conditions. In this case, we expect reasonable changes to be accepted. If this is not the case, the affected companies within the Bauer Group must be notified immediately. See Chapter 3.

2. SPECIFIC RULES OF CONDUCT AND REQUIREMENTS

2.1 Compliance with the law

Our suppliers and business partners comply with the applicable law, regardless of their location or the place of business. Furthermore, they respect the international conventions recognised by us. They undertake to comply with the applicable trade restrictions and other provisions of foreign trade law.

The cooperation with competent authorities is always open, constructive and reliable.

2.2 Corruption, money laundering, conflicts of interest and fraud

There is zero tolerance for corruption, money laundering, taking advantage and bribery. The conventions of the United Nations, the OECD as well as the relevant anti-corruption laws are respected without restrictions.

We expect that no personal benefits are offered, promised or granted to employees or other representatives of Bauer Group companies with the aim of obtaining a contract or otherwise being favoured. This should be taken into account in particular when issuing invitations and offering gifts.

We make our business decisions exclusively on the basis of objective criteria. We also oblige our suppliers to do this. Conflicts of interest with private matters, different economic or other activities, including those of relatives or related persons and organisations, are to be excluded.

Our suppliers do not tolerate fraudulent acts such as embezzlement, misappropriation, or other forms of fraud in their dealings with their business partners. They also comply with applicable regulations for the prevention of money laundering and terrorist financing and ensure that business transactions are financed exclusively through legal means.

2.3 Antitrust and competition law

We respect the laws and guidelines for maintaining fair competition, in particular antitrust and competition law. We do not accept any unjustified preference or disadvantage.

2.4 Non-disclosure

All information received by the client and the supplier in the course of their business relationship is confidential, unless it is generally known. This also applies to the time after the end of the business relationship.

Should the disclosure of such information by one party to a third party be necessary for the fulfilment of the object of business, the written consent of the respective other party is required for this purpose. The recipient of the confidential information shall be obliged to keep it confidential.

2.5 Data protection

Personal data of Bauer Group employees shall be processed by our suppliers exclusively for specific purposes and done so in a business-like, traceable, careful manner in compliance with the applicable legal provisions under data protection law.

2.6 Data security

The companies of the Bauer Group and their suppliers undertake to ensure an appropriate standard in the safeguarding of information processing. They shall take all necessary precautions to protect this information from access and use by unauthorised parties. The aim is to ensure the confidentiality, integrity and verifiability of information and documentation.

2.7
Health and safety

Ensuring safety and protecting health are non-negotiable values and a fundamental prerequisite for smooth work processes. The Bauer Group's suppliers take their responsibility toward their own employees, as well as toward employees of external companies, suppliers, and visitors, very seriously, and design the workplace and working conditions (including ergonomics) in such a way that safety and health are not compromised.

Active monitoring of health and safety risks is the most essential prerequisite for preventing illness and occupational accidents. Each supplier takes safety measures and the necessary checks within an operational occupational safety management system to minimise health and safety risks; machines are equipped with suitable devices for this purpose and employees with the appropriate protective equipment.

Safety information and warnings are clearly and visibly put up in the danger areas. The safety information describes the risk/hazard and how the worker should behave are easy-to-understand.

Before starting work at a new workplace for the first time, every employee receives a briefing that also includes all the necessary safety instructions. These are to be documented.

All staff and visitors are guaranteed clean drinking water, hygiene facilities including adequate toilets and hand washing facilities, as well as first aid equipment that is accessible at all times.

A hygiene and fire protection concept is in place as well as an emergency plan for disaster situations with a procedure for the safe and quick evacuation of all those present. All employees receive regular training on this and exercises are carried out. All other persons entering our suppliers' facilities will be informed of the rules in an appropriate manner.

An alcohol and drug policy to prevent work under the influence of alcohol or drugs is actively communicated to all staff on a regular basis.



2.8
Fairness

The suppliers of the Bauer Group companies pay fair wages and arrange their working hours and social security bene□ts in line with industry standards or international conventions. Laws and regulations are complied with. This includes recruitment, contracts, working hours, minimum wage, time off, social security bene□ts and other allowances.

Employment contracts are agreed in writing as a matter of principle. Wage and working time records used as a basis for wage payments are available and up-to-date. Wages, including overtime compensation, are paid on time and at regular intervals, but at least monthly.

2.9
Co-determination

Our suppliers respect the active and passive freedom of association and the right to collective bargaining within the framework of country-speci□c legislation.

In countries where this right is regulated, restricted or prevented by law, the supplier shall not prevent the implementation of alternative, free and independent workers' organisations.

At the suppliers of Bauer Group companies, workers have the right to bargain collectively with the employer without fear of retaliatory measures or other forms of discrimination.

2.10
Forced labour, child labour

Forced labour, bonded labour, or involuntary prison labour is not permitted. Employees of our suppliers have a legal work permit. They can extend or terminate the employment relationship at any time in accordance with the contractual conditions. Personal documents or possessions are not withheld by the employer. Any recruitment costs or agency commissions are in principle paid by the employer and are also not indirectly passed on to the employee or claimed back.

Bauer Group companies support the legal employment of minors if they are of legal working age and are employed in accordance with the relevant applicable laws.

No form of child labour is permitted. Proof of age of all employees is available on □le. The minimum age for the employment of workers shall be observed in accordance with the respective national laws and international agreements. A measure to prevent child labour at subcontractors is implemented and documented.

2.11
Anti-discrimination

There is no discrimination against employees on the basis of skin colour, religion, faith, marital status, maternity, age, political affiliation, national origin, or ethnic origin, illness, disability, health status, gender, sexual orientation, membership in employee organizations or any other grounds. Furthermore, the supplier prohibits any form of discrimination and actively combats it.



2.12
Land and Usufruct Rights

The land, water, and usufruct rights of third parties must be respected. Unlawful evictions, as well as the unlawful seizure of land, forests, or water bodies whose use provides the means of subsistence for individuals, are prohibited.

2.13
Protecting the environment, animal welfare

In our business activities, we take into account ecological, economic, and social aspects as well as the applicable legal requirements. In this context, animal welfare in agricultural livestock farming is of particular importance.

Appropriate suppliers are committed to animal welfare and take into account the contractual production and quality rules, animal welfare guidelines and the German Animal Protection - Livestock Ordinance. The standards set are exceeded where possible.

We do not accept severe environmental pollution in the sense that the pollution has a negative effect on the environment and is difficult to remediate.

The suppliers of the Bauer Group companies take care to reduce resource consumption, including energy use and emissions, water consumption and wastewater, as well as waste in the supply chain, as much as is reasonable. Waste is sorted and, in accordance with local regulations and the available infrastructure, fed into a recycling system.

Contractors for the transport, storage, and disposal of waste hold the necessary official permits. All procedures and standards must meet at least the legal requirements.

3. VIOLATIONS

Our suppliers have undertaken to comply with the rules of this Code of Conduct. We work towards compliance with the Code of Conduct in direct contact with our suppliers and check compliance on a random basis.

If the rules set forth in this Code of Conduct are violated, if they conflict with statutory provisions, or if they cannot be complied with due to legal circumstances, the respective contractor within the Bauer Group must be informed immediately.
In the event of violations, appropriate corrective measures must be taken. The nature, scope, and timeframe depend, in particular, on the nature and severity of the violation. The intentional concealment of material violations, the refusal to take appropriate corrective measures, as well as serious or repeated violations may result in the termination of the business relationship.

Violations may be reported by employees of the companies of the Bauer Group, their suppliers, their subcontractors, as well as any persons who become aware of a violation.

The report may be addressed to the management of the affected company within the Bauer Group.

Or to the managing director responsible for compliance at the Bauer Group:

Florian Kellner, Managing Director Compliance
f.kellner@bauer-gruppe.de

Reports may also be submitted to the Compliance Officer of the Bauer Group:

Andreas Petrasch
compliance@bauer-gruppe.de

As a matter of principle, we treat the reporting of violations confidentially. Nevertheless, in individual cases it may be unavoidable to disclose this information to third parties, for example when opening an official investigation where the whistleblower is to be heard as a witness.

3.1 Anonymous whistleblower system

There is also the possibility of submitting an anonymous tip-off:

https://division.hinweisgeber-systeme.de

Reports made through this system can be forwarded anonymously to the Compliance Office. In this case, it is impossible to trace the persons submitting a report.

4. JOINT DECLARATION

This Code of Conduct represents the most important principles of behaviour and rules that we collectively commit to uphold.

We see this commitment as a prerequisite for our joint success. Therefore, we support each other in creating the necessary conditions for this and in complying with the regulations and requirements.

This commitment is a fundamental part of our business relationship. We consider failure to comply with this obligation to be a breach of duty.

Wasserburg, September 2026,

Heiko Modell
Managing Director, CEO
J. Bauer GmbH & Co. KG

Florian Kellner
Managing Director, CFO
J. Bauer GmbH & Co. KG

Date, company stamp
Signature of the supplier's management

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