

Policy statement on sustainable corporate governance, respect for human rights and the environment

The following policy statement applies to **Gubor Schokoladen GmbH** (Gubor Group),
to which the following companies belong:

Rübezahl Schokoladen GmbH, Dettingen u. Teck, **Hans Riegelein & Sohn GmbH & Co. KG**, Cadolzburg,
Wergona Schokoladen GmbH, Wernigerode, **Weseke Dragees GmbH**, Borken, **Eichetti GmbH**, Werneck,
Pomorskie Pralinki sp. z o.o., Tuchola, Polen, **Riegelein France SAS**, Paris, Frankreich

Gubor Schokoladen GmbH is aware of its social and environmental responsibility in its own business area and along the entire supply chain, in particular its responsibility to respect human rights, social and environmental standards. As part of our corporate duty of care and responsibility towards legal requirements, we define and describe below the attitude and requirements for human rights and environmental due diligence in our own business area and along the supply chain.

Gubor Schokoladen GmbH undertakes to comply with human rights and environmental due diligence obligations in accordance with the international guidelines for the protection of human rights and the environment as well as the requirements of the German Supply Chain Due Diligence Act (§ 2 para. 2 and 4 LkSG).

The policies set out in this statement on respect for human rights and the environment are based on internationally recognised principles and standards:

- UN Guiding Principles on Business and Human Rights (UNGP)
- Principles of the United Nations Global Compact (UNGC)
- OECD Guidelines
- 17 Sustainable Development Goals (SDGs) of the United Nations (UN)
- Core Labour Standards of the International Labour Organization (ILO)
- United Nations Convention on the Rights of the Child (UNICEF)
- amfori BSCI Code of Conduct / BEPI Principles
- SEDEX (Supplier Ethical Data Exchange) – SMETA
- Paris Agreement (UNFCCC)

Our sustainability, human rights and environmental strategy principles apply to the entire Gubor Group and must be observed by the management and employees in the performance of their work.

Compliance with human rights and environmental obligations as well as sustainable corporate governance is also expected of all business partners throughout the supply chain. Respecting and complying with due diligence obligations is the basic prerequisite for working with the Gubor Group. The expectations of our business partners are formulated in the Supplier Code of Conduct and consider the requirements of the German Supply Chain Due Diligence Act (LkSG).

Responsibility and Commitments

Gubor Schokoladen GmbH is committed to maintaining the highest ethical standards. We are aware of our responsibility to pursue and counteract any violations of human rights in our own business area as well as in the entire supply chain. The management is responsible for compliance with and monitoring of corporate due diligence obligations as well as international guidelines and principles. We are committed to taking all necessary measures to identify and minimise human rights and environmental risks in our own business area and throughout the entire supply chain. This includes regular risk assessments, the implementation of compliance guidelines and the establishment of a confidential complaint's procedure for internal and external stakeholders.

Social, ethical and environmental responsibility

1. Social responsibility

1.1 Respect for human dignity and prohibition of forced labour

Any form of forced labour, servitude, involuntary prison labour or human trafficking will not be tolerated. All employees may terminate their work or employment relationship at any time after reasonable notice. There is no inhumane treatment of employees, such as psychological hardship, sexual and personal harassment and humiliation.

1.2 Prohibition of child labour

There is no use of child labour as defined by ILO and UN conventions and/or national law. The Gubor Group undertakes to reject any form of child labour and to act against it if it is within its direct sphere of influence.

1.3 Fair remuneration

Wages and salaries are paid on time, regularly and in full. Deductions from wages as disciplinary measures are neither made nor are deductions from wages that are not permitted by national legislation tolerated.

1.4 Fair working hours

Working hours are based on the applicable laws and the industry standards set out in collective agreements. The legal regulations for the maximum permitted working hours of employees to ensure their health, well-being and safety are complied with.

1.5 Freedom of association

Freedom of association and the right to form or join an organisation that respects the rights of employees are upheld. Employees are not discriminated against based on membership of such an organisation. Employee representatives are given the opportunity to fulfil their representative functions in the workplace.

1.6 Equal opportunities and prohibition of discrimination

No form of discrimination, harassment, bullying or unequal treatment is tolerated. The personal dignity, privacy and personal rights of everyone are respected. There is no discrimination or unequal treatment in recruitment, remuneration, professional training and development opportunities or termination of employment because of age, gender, disability, nationality, religion, marital status, sexual orientation, trade union membership or political affiliation. The Gubor Group uses a digital reporting centre to ensure that personal indications of discrimination are reported and tracked confidentially.

1.7 Health and safety protection

A safe and healthy working environment is guaranteed. By setting up and applying appropriate occupational safety systems, necessary precautions are taken against accidents and damage to health that may arise in connection with the work. Suitable measures are taken to prevent excessive physical or mental fatigue. Employees are regularly informed and trained on applicable health and safety standards and measures. They are also given access to clean drinking water in sufficient quantities and to hygienic sanitary facilities.

2. Ethical business practices

2.1 Business integrity

The Gubor Group is committed to complying with all applicable legal regulations regarding corruption, bribery, extortion and fraud. Any form of corruption, bribery, extortion and fraud will not be tolerated. Furthermore, we undertake to comply with the statutory provisions on the prevention of money laundering and terrorist financing and not to promote these.

2.2 Fair competition, compliance with competition and antitrust laws

The Gubor Group complies with the applicable rules of competition and antitrust law as well as the principle of fair competition and expects the same from its employees and business partners. All internal and external stakeholders are required to respect tangible and intangible assets.

2.3 Avoiding conflicts of interest

To protect interested parties and the interests of the Gubor Group, conflicts of interest must be disclosed immediately. This includes business actions or decisions that could be influenced by personal or private interests. The disclosure of conflicts of interest does not result in any personal disadvantages for the person involved.

2.4 Data protection, confidentiality and protection of intellectual property

The Gubor Group is committed to meeting the reasonable expectations of internal and external stakeholders and regulatory requirements regarding the protection of confidential information and intellectual property. The Group ensures that all legal requirements relating to data protection and information security are complied with when processing, collecting, storing, transferring and disclosing personal data.

3. Environmental responsibility

3.1 Compliance with environmental protection laws

The Gubor Group undertakes to observe environmental due diligence obligations in an appropriate manner along the entire supply chain with the aim of preventing or minimising environmental risks. We see it as our responsibility to use available resources such as energy and water sustainably and efficiently and to contribute to the preservation of natural biodiversity. Respecting and safeguarding animal welfare and species-appropriate animal husbandry as well as compliance with the applicable animal welfare regulations is a basic requirement for our raw material suppliers. We are also committed to complying with Regulation (EU) 2023/1115 on deforestation-free supply chains (EUDR) in order to adequately counteract illegal deforestation and unsustainable land use.

3.2 Corporate environmental protection

The Gubor Group complies with environmental protection laws and regulations, including the requirements of waste legislation and wastewater regulations as well as immission and water protection. General emissions from operating processes (air and noise emissions) and greenhouse gas emissions are routinely monitored and checked with the aim of minimising them.

All regulations relating to the handling and disposal of hazardous substances are complied with, including the requirements of the Minamata Convention on Mercury of 10 October 2013, the Stockholm Convention on Persistent Organic Pollutants of 23 May 2001 and the ban on the export of hazardous waste in the Basel Convention of 22 March 1989, as amended.

Chemicals or other materials that pose a risk when released into the environment are identified and we ensure that safety is guaranteed when handling, transporting, storing, using, recycling or reusing and disposing of these substances.

3.3 Climate protection

We at the Gubor Group recognise the importance of climate protection and are actively committed to it. The Group is committed to sustainable procurement practices for raw materials and packaging materials. Compliance with the FairTrade (FT), Rainforest Alliance (RA) and Roundtable on Sustainable Palm Oil (RSPO) sustainability standards is constantly verified by independent certification bodies. We are also committed to reducing our carbon footprint through alternative energy use and more efficient production processes in line with the Science Based Targets initiative (SBTi) standard.

Risk Management

Compliance with due diligence obligations for the company's own business area and the entire supply chain is monitored as part of an appropriate risk management system with the aim of preventing and minimising human rights or environmental risks or ending violations of human rights or environmental obligations. The follow-up of information, complaints and potential violations plays an important role in recognising potential risks. Regular and ad hoc risk analyses are used to identify and assess potential risks and to derive and take appropriate preventive and remedial measures. The Group is committed to continuously reviewing the effectiveness, further development and improvement of the risk management system.

The Gubor Group has appointed a Human Rights Officer in accordance with Section 4 (3) LkSG, who monitors risk management together with the departments involved. The Human Rights Officer reports directly to the Management Board.

Complaints mechanism

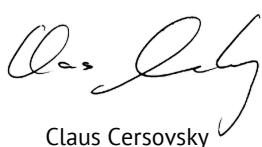
The Gubor Group is committed to complying with and guaranteeing a transparent and open complaints procedure. This takes place in accordance with the requirements of the German Whistleblower Protection Act (HinSchG) and the German Supply Chain Due Diligence Act (LkSG).

Information, complaints or potential violations in your own business area and along the entire supply chain can be reported confidentially. The whistleblowers or complainants need not fear reprisals, disadvantages or threats; the Gubor Group protects every whistleblower and complainant as far as it is within the sphere of influence of the corporate group. In addition, all reports, complaints and offences can be submitted anonymously. The persons responsible for fulfilling the complaints procedure act impartially, are not bound by instructions and are obliged to maintain confidentiality.

The whistleblower system and complaints procedure are accessible to all employees, direct and indirect suppliers and third parties.

Appropriate risk management and a confidential complaints procedure are fundamental instruments for complying with and implementing our corporate due diligence obligations.

The principles of sustainability, human rights and environmental strategy are considered and respected in our business development and business relationships.



Claus Cersovsky



Rüdiger Bonner



Sascha Löhr



Udo Zimmer