

Declaration of Human Rights Principles for the BAUER Group



1 Introduction

The following values are particularly important for the BAUER Group: Appreciation, innovation, down-to-earth attitude, responsibility, openness. Integrity is the basis for all our actions. When it comes to respecting human rights, we do our best to fulfil this responsibility both in our own business division as well as when selecting and maintaining business relationships with our suppliers.

The following Declaration of Principles is a supplement to our Bauer Code of Conduct (*Code of Conduct*) and is based on internationally applicable standards and guidelines. This declaration explains the key measures we take to identify and prevent risks relating to human rights and the environment. The requirements of the law regarding corporate due diligence obligations to prevent human rights violations in the supply chain, LkSG for short, are fulfilled by this declaration.

2 Due diligence obligations

2.1 Human rights and occupational safety

We require our own Group companies as well as our suppliers to comply with the following due diligence obligations regarding human rights:

- **Prohibition of slavery, child labor and forced labor**
We oppose any form of child labor as defined by the relevant International Labor Organization (ILO) Convention. Forced labor or any form of slavery, including modern forms of slavery and human trafficking, are not tolerated at Bauer. Employment relationships are always maintained on a voluntary basis.
- **No discrimination or harassment**
We respect our employees. Discrimination based on origin, gender, sexual identity, religion, disability, health status, worldview, age or position in our company is not tolerated. The personal dignity, privacy and personal rights of every individual employee is respected at Bauer across all company levels.
- **Freedom of association, right to collective bargaining**
We respect the rights of our employees to freedom of association and collective bargaining within the scope of the applicable laws and the ILO Convention.¹
- **Fair working conditions**
The working efforts of our employees worldwide is compensated fairly, whereby we always ensure the locally applicable and/or legally stipulated minimum wage. Our work hours correspond to the relevant local statutory regulations.
- **Occupational safety**
For our employees, we ensure occupational safety and health protection at the workplace while observing the applicable laws and regulations. We have Group-wide guidelines about Health Safety Environment (HSE) and standards based on DIN ISO 45001 as well as the

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ILO. The security personnel we employ are committed to respecting human rights and are not permitted to impede the right to freedom of association.

- **Protection of local communities and indigenous people**

We respect the rights of local communities and indigenous people and comply with the prohibition against unlawful eviction or unlawful deprivation of land, forests or bodies of water.

2.2 Environment

Apart from due diligence obligations concerning human rights, we also ensure compliance with due diligence obligations concerning the environment both at our subsidiaries as well as for our suppliers.

- **Environmental protection standards**

We constantly endeavor to minimize environmental impacts and to continually improve environmental protection. This is reflected in our Group-wide HSE guidelines and standards (*BAUER HSE*) as well as in our Environment and Sustainability policy (*BAUER Sustainability*).

- **Sustainable conduct**

Through our sustainable conduct, we endeavor to reduce negative impacts on the environment by conserving natural resources and reducing energy consumption along with other measures. Illegal and harmful soil modifications or air and water contamination that endangers health or food production are prohibited Group-wide.

Our internal guidelines, processes and management systems reflect this commitment in our daily actions, for example through our Code of Conduct and the Ethics or HSE management systems. In our purchasing and HR processes, we also act in accordance with this declaration.

3 Risk management and analysis

Our risk management system regulates the handling of risks within the BAUER Group. It defines a uniform methodology applicable to all segments and their member companies. It is continually reviewed and adjusted as required.

Our risk management system is an integral element of our overall management system. Audits are routinely conducted to verify its implementation and continuously improve its efficacy. The process steps involved in risk management are: identification, assessment, control of measures and monitoring.

We conduct our risk analysis concerning human rights and environmental obligations regularly and on an as-needed basis in our business division and along our supply chain in order to promptly identify, evaluate and prevent potential negative impacts. This occurs within the framework of our risk management process.

The risk analysis in our own business division as well as for our direct global suppliers is carried out in the form of a multi-stage analysis. Major material groups and their countries of origin are

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reviewed for human rights and environmental risks. If the risk analysis detects a high risk to human rights or the environment, the affected business divisions and suppliers undergo a more thorough review and, where necessary, suitable measures are taken to reduce risks which are documented accordingly.

Through communication with the individual departments as well as the managing directors of the subsidiaries, the results of the risk analysis are verified and centrally documented. Yearly risk management reports are submitted to the Executive Board and Supervisory Board of BAUER Aktiengesellschaft.

4 Corrective and preventive measures

In the event of violations regarding human rights or the environment, suitable corrective measures are adopted. Depending on the severity of the violation, these measures can include contractual or legal actions and extend to the termination of business relationships.

For the procurement of production material and non-production material as well as services, clear requirements and expectations for suppliers are agreed by contract in our Supplier Code (*Supplier Code*). At our request, the supplier must submit information and proof regarding compliance with our Supplier Code. Audits may also be carried out for this purpose by Bauer or on Bauer's behalf.

Our preventive measures also include target group-oriented, Group-wide training. The HSE and Internal Auditing departments are responsible for reviewing compliance with the Declaration of Principles in their own business division.

5 Whistleblower system

We give our employees, as well as third parties (particularly our customers and suppliers), the opportunity to report tips regarding potential legal and regulatory violations and submit them for monitoring. Whistleblowers have the following options for establishing contact, which must be used responsibly:

In the event of conflicts with our core values and principles of conduct, we encourage our employees to contact established points in the company on a trusting basis to maintain an open company culture, for instance supervisors, ethics management officers, the human rights officer and internal auditing. Our employees as well as third parties can contact the **Internal Auditing department of BAUER AG, Phone +49 151 113 105 52,, Email: compliance@bauer.de.**

Open communication is encouraged within the Group, which means that anonymous tips are not followed up on these channels as a rule. However, the whistleblower's interest in protecting their identity will be given consideration.

Employees and third parties who feel the need for a personal and confidential meeting before and during the reporting of tips also have the option of contacting the ombudsman for the BAUER Group. The ombudsman is available as a contact person for topics which are more

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difficult to resolve within the Group due to their nature – these include the areas of corruption and anti-competitive agreements.

The role of ombudsman is exercised by an independent external lawyer. Whistleblowers can submit information by phone, in writing (email, letter) or personally to the ombudsman:

Attorney

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Friedrichshofener Str. 12

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6 Implementation and Responsibility

The entire BAUER Group implements this Declaration of Principles. Responsibility lies with the Executive Board of BAUER Aktiengesellschaft. The managing directors of our subsidiaries are responsible for local implementation of this Declaration of Principles. We have also appointed a Group-wide human rights officer to perform the following tasks:

- Monitoring risk management and risk analysis with regard to compliance with human rights and environmental due diligence obligations,
- Monitoring of the complaint process,
- Review of appropriateness and effectiveness of preventive and corrective measures,
- Annual and ad-hoc reporting to the Executive Board – including publication on the Internet as well as
- Tamper-proof documentation of the tasks outlined above.

BAUER Aktiengesellschaft

Schrobenhausen, July 2025

The Executive Board

A blue ink signature of Lena Effinger, consisting of stylized initials and a surname.

Bachelor of Laws (LL.B.) / Wirtschaftsjurist (FH)
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