



POLIFILM GROUP

STATEMENT OF PRINCIPLES ON RESPECT FOR HUMAN RIGHTS AND THE ENVIRONMENT

1. Basic understanding and objectives

We – the POLIFILM Group – are one of the leading manufacturers in the fields of PE and PP film extrusion and the production of protective films, with our expertise complemented by setting up and closing loops with recycling expertise. Both as a player in open and fair global trade and in our role as a family business, our business activities have a direct and indirect impact on the lives of people both inside and outside our company on a day-to-day basis.

We are committed to the resulting responsibility and the requirement to operate in a socially, economically and ecologically balanced and sustainable manner.

This declaration of principles on respect for human rights and the environment specifies our corporate duty of care towards our employees, suppliers and other business partners. It supplements our Code of Conduct and, like the latter, is based on the relevant internationally recognized standards, guidelines and principles, in particular the principles of the UN Global Compact, UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the conventions of the United Nations (UN) as well as the core labour standards of the International Labour Organisation (ILO), 'Declaration on Fundamental Principles and Rights at Work' (Geneva, 06/98), as well as the applicable national laws, regulations and ordinances.

2. Scope and anchoring

The declaration of principles on respect for human rights and the environment was passed by the management of POLIFILM GmbH and applies to the companies belonging to the POLIFILM Group and their employees, with local implementation falling within the remit of the respective site managers or the responsible management.

As close cooperation based on mutual trust with our customers, suppliers and service providers is a priority for us and includes a shared understanding of ethical and sustainable conduct, we also expect our business partners to take responsibility and respect human rights and the environment throughout the supply chain.

3. Risk management

We have a structured risk management system in place to identify, assess and prioritise human rights and environmental risks. This covers the following areas in particular

- Human rights
- Prohibition of Child Labour
- Occupational Health and Safety
- Working Hours, Remuneration, Social Benefits
- Freedom of Association
- Environmental and climate risks
- Prevention of corruption



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The risk analysis includes, amongst other things

- group-wide country risk monitoring,
- identification of high-risk countries by topic and subsequent request for additional supplier information via the purchasing departments using a standardised questionnaire,
- the involvement of local management and purchasing departments,
- the option of additional self-disclosures or interviews.

Our risk analysis focuses on the upstream value chain and targets Tier 1 suppliers who provide raw materials, auxiliary materials and operating supplies for our products. The aim is to identify human rights and environmental risks at an early stage and prioritise them appropriately.

The analysis is based on group-wide monitoring of country and supplier risks as well as structured assessments carried out in collaboration with the responsible departments at our locations. We use risk-oriented questionnaires and existing information from supplier management; if necessary, we obtain additional self-disclosures or audits.

The findings form the basis for deriving appropriate preventive and remedial measures. There are currently no prioritised risks, but the analysis is continuously updated and expanded as new findings become available.

4. Preventive and remedial measures

Our preventive measures aim to address human rights and environmental violations before they arise and, where necessary, enable suppliers to operate in a risk-minimised manner.

Identifying risk areas at an early stage as part of the aforementioned analysis is one of the key starting points for meeting this requirement. Another preventive measure is the application of our Code of Conduct, both internally and externally. Whilst our own employees are informed about content and changes via the companies' individual communication channels and centrally via the homepage, we also encourage our business partners, especially suppliers, to agree to the POLIFILM Code of Conduct or to submit a comparable document.

In addition, there are further guidelines and measures to prevent compliance violations, adapted to the local conditions of the locations.

All our measures are accompanied by transparent (sustainability) communication with internal and external stakeholder groups of the POLIFILM Group. Reporting transparently on our own activities and standards builds trust and raises awareness of the relevance of these topics. The reporting office, which is accessible both internally and externally, also plays a role here.

Despite existing prevention and control mechanisms, violations of human rights and environmental obligations may occur. If a potential violation is identified, a structured process is immediately initiated to prevent or minimise negative impacts.

Depending on the nature and severity of the violation, measures can range from improvement plans to termination of the business relationship.



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5. Complaints procedure

We have set up a platform accessible to both internal and external stakeholders for reporting suspected cases and violations, which also allows anonymous reports to be submitted.

The reporting office can be accessed at

<https://customer-portal.smartintegrityplatform.com/DE/polifilm-183/third-party/home>

and is communicated both via the Code of Conduct and the POLIFILM website.

6. Reporting & further development

The implementation of human rights and environmental due diligence obligations is continuously reviewed and further developed. The key findings are documented internally. A risk analysis was carried out in full for the 2024 financial year and reviewed in 2025 to ensure it was up to date.

Signed by the management

A handwritten signature in blue ink, appearing to read "Runkel".

Christian Runkel
CEO
POLIFILM GmbH

A handwritten signature in blue ink, appearing to read "Berger".

Oliver Berger
CFO
POLIFILM GmbH