



Ethics and Human Rights Policy

GOLDSTEIG Käsereien Bayerwald GmbH



Version 3



Contents

1.	Scope of validity.....	3
2.	Corporate ethics	4
2.1.	Code of conduct.....	4
2.2.	Entrepreneurial thought & action	4
2.3.	Customer satisfaction.....	4
2.4.	Compliance with the law.....	4
2.5.	Mutual respect.....	4
2.6.	Communication	4
2.7.	Data protection.....	5
3.	Dealings with employees	5
3.1.	Fair treatment.....	5
3.2.	Prohibition of harsh or inhumane treatment.....	5
3.3.	Prohibition of discrimination.....	5
3.4.	Modern slavery.....	5
3.5.	Working conditions.....	6
3.6.	Freedom of association and collective bargaining	6
4.	Relations with customers, business partners and third parties	6
4.1.	Corruption, bribery and extortion	6
4.2.	Fair competition.....	7
4.3.	Money laundering.....	7
5.	Handling of incidents/complaints/reports (Whistleblower procedure/system).....	7
6.	Summary	8

Note:

For the sake of readability we generally use only one gender. Despite this we address all genders (male, female, non-binary) equally.



1. Scope of validity

The provisions of our Ethics and Human Rights Policy establish a uniform minimum standard and framework for our actions and serve as a set of guidelines. Its content is binding for all divisions of GOLDSTEIG Käsereien Bayerwald GmbH.

In addition to setting a good example, all managers are responsible for disseminating this Ethics and Human Rights Policy to their respective business units and for monitoring compliance with it. This policy sets out the rules according to which all employees are expected to align their conduct.

This policy does not replace process descriptions, work instructions and procedural instructions, or any applicable laws or standards. Should this policy conflict with any law despite careful review, the law shall prevail.

This policy applies to the following business units of GOLDSTEIG Käsereien Bayerwald GmbH:

- Location of Cham
- Location of Stephansposching
- Location of Tittling



2. Corporate ethics

2.1. Code of conduct

“Natürlich – Modern – Bayrisch” (Natural – Modern – Bavarian) not only means successfully managing our company, but also upholding and respecting our values and standards in terms of our interactions with each other and our partners. Our business practices are based on reliability, trust and honesty, and we value open communication. In addition to our high standards concerning the quality of our products and services, this also reflects our considerable respect for each individual. Respecting and promoting human rights for our employees as well as for workers along our supply chains and at our other business partners is of paramount importance to us and a matter of course. We take our responsibility for our employees, our business partners, the environment and society very seriously.

With this Ethics and Human Rights Policy, we aim to further define our requirements concerning ethical and legal conduct and to create a fundamental understanding of our approach and our processes.

2.2. Entrepreneurial thought & action

Each of our employees is expected to act in the best interests of the company as our company is represented at the external level through their actions and personal conduct. The interests of every individual must be taken into account. Neither the company nor its employees may be harmed by any decisions taken. The principles of equal treatment and fairness are to be upheld and all decisions and actions must contribute to the sustainable success of GOLDSTEIG Käsereien Bayerwald GmbH.

2.3. Customer satisfaction

Customer satisfaction is our highest priority. We can only succeed if our customers are successful. The requirements and preferences of our customers and the market therefore determine our strategy and daily decisions. We strive to achieve long-term, profitable business relationships, thereby securing the jobs of our employees.

2.4. Compliance with the law

Compliance with the applicable laws, binding obligations, tax and internal regulations and contractual agreements is compulsory in all of our actions.

We respond promptly and appropriately to any lawsuits, legal proceedings or investigations affecting us in order to protect our company and those responsible. Employees facing a lawsuit, other legal proceedings or an investigation regarding a business matter are required to contact the executive team immediately. For managers and those with entrepreneurial duties, the professional and personal suitability for the tasks and responsibilities assigned to them is to be ensured.

2.5. Mutual respect

The employees of GOLDSTEIG Käsereien Bayerwald GmbH must ensure that they treat each other fairly and respectfully both during and outside working hours. Respect for each individual extends far beyond their economic value to the company. New employees are introduced to the sequences and company-specific processes with care and attention. We expect our employees to behave in a legally compliant, respectful and tolerant way towards their fellow human beings. Each employee is part of our team and therefore contributes to the public image of our company at all times.

2.6. Communication

We maintain transparent and open communication with our customers and business partners as well as with our employees at the internal level. All employees are able to access our guidelines,



processes and procedures as well as other policies and regulations via posted notices, the intranet and the document management system.

Our goal is the ongoing and sustainable adherence to our company guidelines by all employees of GOLDSTEIG Käsereien Bayerwald GmbH as the basis for the continued existence and long-term success of our company. Managers are to be explicitly trained on the contents of this policy. In the event of any ambiguities regarding the content of the policy or conflicts with other internal regulations, laws or ordinances, the respective supervisor, the HR department, the executive team and/or the works council must be contacted to ensure that our guidelines are implemented and practiced consistently, without contradictions, and on a sustainable basis. In cases of doubt, laws and external regulations always take precedence over internal guidelines.

2.7. Data protection

We comply with the data protection requirements of the General Data Protection Regulation (GDPR) concerning the protection of personal data. Personal data are to be collected and used with due care.

The regulations concerning trade secrets and business secrets are also to be observed.

3. Dealings with employees

3.1. Fair treatment

Every individual has the right to be treated with dignity and fairness. For this reason, respecting fundamental and universally valid human rights is our highest priority, and, amongst other things, the Charter of Human Rights (Universal Declaration of Human Rights of the United Nations) is a mainstay of our corporate culture. We are dedicated to identifying any potential negative effects of our activities on human rights and preventing them if necessary, and to supporting the protection and preservation of human rights.

We consider violations of human rights to be unacceptable, whether in our own operations or along the supply chain.

At GOLDSTEIG Käsereien Bayerwald GmbH, our corporate responsibility for respecting human rights also means our compliance with the core standards of the International Labor Organization (ILO) concerning fundamental principles and rights at work in accordance with national laws and practices.

All relevant UN and EU sanctions are to be implemented.

3.2. Prohibition of harsh or inhumane treatment

We do not tolerate any form of harsh, inhuman or degrading treatment of our employees. This applies in particular to the protection of vulnerable groups, and includes physical and psychological violence, intimidation, harassment and gender-based violence.

3.3. Prohibition of discrimination

We consider any form of discrimination against employees to be unacceptable. This includes disadvantages or stigmatisation, e.g., based on nationality, gender, ethnic origin, skin colour, disability, religion, culture, appearance, marital status, age, political or sexual orientation/identity, or membership in or activity within a trade union. We treat all employees and business partners with fairness and tolerance.

3.4. Modern slavery

We explicitly and unequivocally oppose forced labour, child labour and other forms of modern slavery, and we are dedicated to upholding human rights within our own sphere of influence and that of our business partners. We reject all forms of forced and/or child labour. We also strictly



adhere to all the applicable youth labour protection legislation in order to safeguard our young employees.

When hiring employees through temporary staffing agencies or collaborating with agencies for staff appointments, we always verify official permits, residence permits and work permits. When engaging service providers, suppliers and subcontractors, we conduct an assessment regarding forced and child labour. Failure to comply with our standards will prevent a collaboration and/or lead to the termination of the business relationship. Any violations or irregularities are to be reported immediately and without exception.

3.5. Working conditions

All employees receive fair compensation to allow them and their families to live their life in dignity. All legal requirements are to be met and employees granted the statutory social security benefits and payments to which they are entitled under national law (e.g., insurance benefits, paid leave). The obligations arising from an employment relationship are to be documented in writing and in an easily understandable manner. Each employee will receive this in the form of an employment contract.

Legally permissible working hours and related regulations are to be observed, including overtime, breaks, leave, paid sick days and parental leave.

As a company, we are dedicated to providing our employees with a healthy and safe working environment. Among other things, this includes the provision of drinking water, ensuring personal protective equipment is available, and providing adequate sanitary facilities and appropriately equipped workplaces.

The regulations on occupational health and safety, including those concerning personal protection and safety precautions, are to be observed.

The requirements surrounding fire safety, occupational healthcare and emergency care are also to be observed.

Regular training on health and safety in the workplace is to be provided to all employees.

The consumption of alcohol and/or drugs before and during working hours is strictly prohibited. Smoking is only permitted in designated smoking areas and only during breaks.

3.6. Freedom of association and collective bargaining

We respect our employees' right to freedom of association and collective bargaining as well as the right to form trade unions. Employees will not be discriminated against on the basis of their trade union membership.

4. Relations with customers, business partners and third parties

4.1. Corruption, bribery and extortion

Our company conducts its business ethically and does not tolerate any form of corruption, bribery or extortion anywhere in its value chain. We do not accept any gifts or benefits that could lead to a conflict of interest.

Neither bribes nor other illegal payments are to be offered, made or accepted. Any incidents, including attempted influence peddling, will be prosecuted rigorously. All applicable laws and regulations are to be observed and complied with.

All managers will receive training on corruption and serve as role models for their employees. Any ethically questionable or suspicious activity involving personal advantage or other irregularities must be reported to the executive team. If an employee is offered any such advantage by business partners or third parties, these must be reported to their supervisor immediately.



4.2. Fair competition

No agreements are to be made regarding business policies or prices with competitors or other independent parties. These are to be determined on a completely independent basis. Customers, suppliers, service providers and other stakeholders are always to be treated fairly. Laws that protect and encourage competition, in particular antitrust and competition law regulations, are to be observed.

4.3. Money laundering

GOLDSTEIG Käsereien Bayerwald GmbH is dedicated to ensuring full compliance with all applicable legal regulations for combating money laundering, and shall only accept funds or monies originating from legal sources. Furthermore, we only conduct business with reputable customers who operate legally. GOLDSTEIG Käsereien Bayerwald GmbH shall also refuse to conduct business in a way that enables or facilitates tax evasion by suppliers, customers or other third parties.

5. Handling of incidents/complaints/reports (Whistleblower procedure/system)

We want to give every internal and external stakeholder, including our customers, business partners, suppliers and service providers, the opportunity to contribute to the improvement of our systems and to report unethical behaviour and violations of human rights. GOLDSTEIG Käsereien Bayerwald GmbH strives to ensure a strong culture of feedback in which everyone, whether an employee or external person, should be able to express their opinion openly and honestly and without fear of reprisals. To this end, we provide various reporting and communication channels.

The first point of contact for every employee with questions about our code of conduct and guidelines or for reporting violations is their respective supervisor, the executive team, or the respective staff representative.

To make contact in person, we also offer the following channels:

Whistleblower system for “reports” to an independent intermediary (ombudsman):

- Independent, anonymous reporting is possible via the whistleblower portal provided by BKP Compliant. The link is provided on the GOLDSTEIG homepage

Depending on which of the “channels” you choose, your contact person will decide on the next steps. If the issue involves violations of internal regulations, unethical behaviour or violations of human rights, the executive team is to be informed. They will then address the matter and initiate further action.

In terms of the whistleblower protection requirements arising from Regulation (EU) 2017/625 and Directive (EU) 2019/1937, every employee and external stakeholder has the opportunity to contact a designated contact person (intermediary).

We wish to provide you with the following essential information and instructions concerning the use of our whistleblower procedure, the protection of whistleblowers and confidentiality:

- We want to be informed about unlawful conduct within our company so that we can investigate and address such behaviour. We therefore encourage everyone – whether employee, former colleague, customer, supplier, or third party – to report any suspected



violations to us. Everyone is entitled to submit a report. It is irrelevant whether they are an employee, business partner or third party.

- The whistleblower system is solely for receiving and processing reports of actual or suspected violations of laws and internal guidelines. It is not available for general complaints or enquiries regarding products or warranties.
- Information should only be submitted if the informant believes in good faith the facts they are reporting to be true. The informant is not considered to be acting in good faith if they know that a reported fact is untrue. In cases of doubt, relevant information should not be presented as fact, but rather as a presumption, an assessment, or as a statement from another person. It should be noted that an informant may be liable to prosecution if they knowingly assert untrue facts about other persons.
- All information, including details relating to the informant, is to be handled confidentially and in accordance with the applicable laws.
- All information, regardless of its veracity, is capable of severely damaging the reputation of the individuals concerned, the whistleblowers, and/or third parties, as well as the company. We therefore treat it with the utmost confidentiality above and beyond our obligations according to the data protection legislation.
- All information is to be documented and processed confidentially. Which specific individuals are authorised to access the information and the associated data, and the rights they have within the context of the processing of data, are clearly defined.

6. Summary

All information, guidelines, and codes of conduct outlined in this Ethics and Human Rights Policy are binding for our employees at all levels of the company. We therefore ask you to observe these guidelines and to contact your supervisor, the executive team or the works council at any time if you have any questions or suggestions. Suggestions for improving the policy, as well as strategic and operational optimisation measures, can be submitted at any time within the framework of our integrated management system.

In cases of violations or the deliberate disregard of our guidelines, those responsible will be held accountable.

05.11.2025

Andreas Kraus

Managing Director