

zabka group

Human Rights Policy for Business Partners



Zabka Group
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Introduction

Zabka Group strives to plan and execute its business activities across the value chain while integrating Environmental, Social and Governance (ESG) factors into its activities and decision-making processes, all supported by a robust governance model and related disclosures. Our organisational mission is to create value by making people's lives easier. Responsibility and sustainability are integral to achieving this objective, underpinned by ethical collaborative relationships with business partners who share our values and beliefs. We firmly believe that success is not just about *what* we achieve together, but also about *how* we do it.

This means that our initiatives, investments and partnerships must undergo scrutiny for their impact on the environment in which we and our stakeholders operate. Every decision we make must be compliant not only with legal requirements but also with our own ethical standards, respect for human rights, sustainability objectives and good market practices. Considering the pivotal role our business partners play in achieving our mission, it is imperative that they are fully committed to building a resilient, responsible and ethical supply chain rooted in shared values, principles and attitudes.

In developing the *Human Rights Policy for Business Partners*, we have established ambitious goals for ourselves and our partners relating to respect for human rights. Importantly, we are aware that these goals can only be achieved through close collaboration and maintaining due diligence processes in our supply chain. We expect our partners to respect internationally recognised human rights standards, including the Universal Declaration of Human Rights, International Labour Organization Conventions and other relevant international agreements. We recognise our joint responsibility to uphold human rights in all aspects of our collaboration across the supply chain.

The Policy aims to help Zabka Group to manage the material impacts, risks and opportunities created by changing conditions, such as shifts in environmental, economic and social systems, to enhance long-term financial and non-financial value creation for its stakeholders across the value chain. Consideration has also been given to the interests of key stakeholders in setting the Policy.

Art. 1. Document subject and scope

1. The *Human Rights Policy for Business Partners* defines the human rights principles we expect our business partners to acknowledge and comply with across all of their supply chains, throughout the course of our business relationship.
2. The provisions of this document shall be applied to all material activities of the Group, taking into account, among other important considerations, agreed types of control, business maturity, local context and regulations.
3. Results arising from implementing the *Human Rights Policy for Business Partners* shall be monitored and reported using available standards and technology, in line with agreed processes and relevant regulations.

Art. 2. Definitions

The following definitions will apply for the purposes of this document:

- **Zabka Group** means Zabka Group S.A. (RCS: B263068), a company incorporated under the laws of Luxembourg, acting as the parent company of the Group;
- **Group** means Zabka Group as the parent entity and all of the companies controlled by Zabka Group, whether directly or indirectly (within the meaning of Article 1711-1 of the law on commercial companies dated 10 August 1915, as amended);
- **Management Committee** means a collective body established by the Board of Directors of Zabka Group, which is empowered to take all or any action necessary or appropriate, convenient or deemed fit to implement the corporate goals of the Group with the exclusion of the power reserved to the Board of Directors;
- **ESG** helps stakeholders understand how an organisation is managing any impacts, risks and opportunities related to Environmental, Social and Governance criteria (sometimes called ESG factors). ESG takes the holistic view that sustainability extends beyond environmental issues alone, focusing on the creation of long-term financial and non-financial value;
- The **Policy** or the **document** mean specifically the *Human Rights Policy for Business Partners* of Zabka Group;
- **Human rights** are rights inherent to all human beings, regardless of race, gender, nationality, ethnicity, language, religion or any other status. Human rights include the

right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education and much more. Everyone is entitled to these rights, without discrimination.

Art. 3. The Policy outline

1. Zabka Group *Human Rights Policy for Business Partners* defines the human rights principles we expect our business partners to acknowledge and comply with across all their supply chains throughout the course of our business relationship. It establishes the basis for collaboration and sets out the standards to be followed, expressed in various policies and regulations. It also communicates the ambitions and directions for growth that Zabka Group seeks to pursue with its business partners. The key objective of this Policy is to facilitate building a responsible and sustainable supply chain grounded in partnership, mutual accountability and due diligence.
2. Zabka Group is guided by the concept of due diligence. The necessary prerequisite for working with any business partner of Zabka Group shall be to ensure that its operations comply with all applicable national and international laws, as well as voluntary guidelines and principles on responsible business conduct cross areas including human rights and sustainable development. These include the Universal Declaration of Human Rights, United Nations Guiding Principles for Business and Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, The Ten Principles of United Nations Global Compact and the Sustainable Development Goals (SDGs) of the UN 2030 Agenda.
3. The document shall be communicated to all relevant stakeholders in order to support its effective and efficient implementation.
4. The Policy will be kept up-dated to maintain the relevance of its content and materiality level to the business and stakeholders, to account for all identified ESG impacts, risks and opportunities, and to ensure due care in the value chain. If necessary, it may not be restricted to the specific themes outlined in this Policy and may be expanded as required.
5. The Policy and all eventual related solutions will be gradually cascaded to the Group's businesses and activities in line with Article 1 of this document.
6. The Group, through its various governance structures (including in particular appropriate oversight and acknowledgement through the Board of Directors, the Audit Committee and the Management Committee) and other measures, shall secure adequate tangible and intangible resources to ensure the deployment of the Policy. These resources will

include monitoring, reporting and continuous development, while simultaneously ensuring the Group's business viability and adherence to regulatory requirements.

6. The Policy and other related solutions (such as specific goals and measures supporting effective and efficient deployment across the Group) shall be gradually monitored, covering both qualitative and quantitative results. They shall be reported in an appropriate manner and within a suitable timeframe to a defined group of internal and external stakeholders.

Art. 4. Compliance, enforcement and reporting

1. Since the credibility of our business partners affects the credibility of Zabka Group, we would like to secure the right to verify our business partners' compliance with this Policy's provisions. Zabka Group business partners will therefore be required to undergo a self-assessment regarding their alignment with the Company's code of conduct principles, including human rights matters. Depending on the nature of the business partner's activities and the level of risk associated with our relationship, the verification process may be extended to include an ethical audit, which precisely identifies deviations from standards and highlights potential risks associated with doing business with the audited entity. The Group accepts the results of audits conducted by independent auditing organisations that carry out assessments according to accepted international standards.
2. Failure to adhere to the standards defined in this Policy poses a direct threat to a company's credibility and may have legal, financial, reputational and safety implications. At Zabka Group, we apply the principle of zero tolerance to any violation or non-compliance relating to the provisions of this Policy.
3. Instances of non-compliance with the Policy may be submitted via dedicated reporting channels. Specific information on the reporting channels is available on the Zabka Group corporate website: www.zabkagroup.com. The whistleblower will remain fully anonymous unless they choose to provide their details in the report. Zabka Group will refrain from any attempts to identify the person making an anonymous report.
4. Business partners shall regularly perform internal and external reviews, audits and inspections to evaluate the extent to which human rights are upheld within their organisations and supply chains.
5. Business partners shall organise the training needed for employees and co-workers across all levels of the organisation to increase their awareness about human rights and their commitment and responsibility to uphold those rights. The training also covers the procedures for reporting violations and the corrective measures that are available.

6. Business partners shall implement dedicated channels for reporting violations, including human rights violations, where any irregularities or wrongdoing can be reported without fear of retaliation. Channels will include resources such as a telephone hotline, an email address or anonymous online reporting system.
7. If a violation of this Policy is identified, a business partner shall promptly investigate the root causes of the violation, implement suitable corrective measures, and proactively work to prevent similar incidents from happening in the future.
8. Business partners are committed to implementing appropriate corrective measures as soon as any violations are identified. These measures may include, but are not limited to, refining work practices, implementing training programmes, executing improvement plans, making alterations to the supply chain, or in extreme cases terminating the contract with a supplier or business partner.
9. Zabka Group and its business partners treat any human rights violations with the utmost seriousness and are committed to holding accountable those responsible, as mandated by applicable laws. Depending on the nature and gravity of the violation, the consequences may include disciplinary actions against employees, such as suspension, termination or legal liability, as well as termination of the relationship with the business partner.

Art. 5. Specific Policy provisions

1. **Countering human trafficking.** Business partners shall condemn and commit to countering all forms of human trafficking in their operations and supply chains.
2. **Countering child labour.** Business partners shall adhere to regulations prohibiting child labour. They are committed to not hiring individuals below the legal employment age and to collaborating exclusively with suppliers and partners who share this commitment.
3. **Countering forced labour.** Business partners shall reject any form of forced or compulsory labour and are committed to ensuring that all employees are hired voluntarily and have the right to resign in accordance with applicable laws.
4. **Countering discrimination.** Business partners shall strive to ensure equal opportunities and to prevent all forms of discrimination, whether based on race, colour, gender, sexual orientation, age, religion, disability, ethnicity, nationality, marital status, political beliefs, or any other legally protected status.

- 5. Freedom of association and collective bargaining.** Business partners shall respect the right of employees to freedom of association, including the right to form and join trade unions and to participate in collective bargaining and collective disputes in accordance with applicable laws.
- 6. Equal pay.** Our business partners shall be committed to ensuring equal pay for work of equal value, without regard to gender, race, age, disability, sexual orientation or any other discriminatory factor.

Art. 6. Final provisions

1. The document in its present wording was adopted by the Board of Directors of Zabka Group on 27 November 2024.
2. The document will be reviewed periodically whenever needed and, if necessary, updated accordingly to conform to current legal requirements and best business practice.
3. Zabka Group, in view of the objectives pursued by this document, instructs all of the companies thereby directly or indirectly controlled to adopt it and adjust it as necessary, based on a firm business and regulatory judgment.

