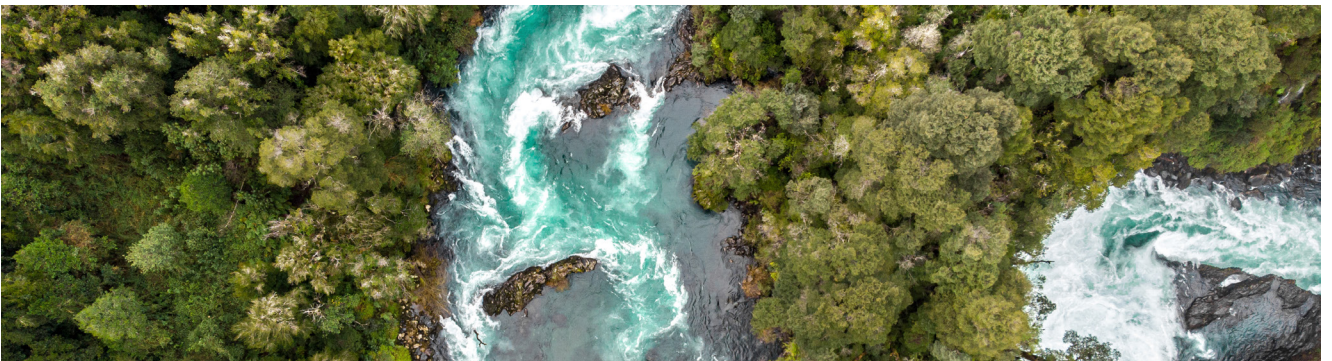


# Sustainability Policies



**Information about this document**

Identification of the Policy	ESG Policies (COPP_SUS_PL_01_ESG Policies)
Category of the Policy	Organic policy
Implementing Section of the Code of Ethics	N/A
Relationship with other Policy	<p>15_COMA_ACP_PL_00_EN_ Anti-Corruption Policy</p> <p>11_COMA_ADP_PL_01_EN Anti-Discrimination Policy</p> <p>06_COMA_ERD_pl_00_Employees Rights and Duties Policy</p> <p>07_COMA_ICT_PL_00_EN_Use of Information and Communication Technology</p> <p>08_COMA_SRP_PL_00_PT_Selection and Recruitment Policy.</p> <p>COPP_PRIP_PR_00_Privacy Policy</p> <p>COPP_ITC_PL_00_Information Security Policy</p> <p>COPP_ITC_PR_01_User_Info_Sec_Pro</p>
Other related business Policy	Sustainability Principles
Werfen technology centers and affiliates at which it is targeted	All
Business unit affected	All those making up Werfen
Recipient personnel	All members of Werfen
Person in charge of implementation	VP of Sustainability
Party in charge of oversight	Environmental, Compliance, Human Resources of each technology center or affiliate.
Main person in charge of supervision	Internal Audit department
Compliance Delegate	N/A
Approval date	27 <sup>th</sup> December 2023
Date of entry into force	27 <sup>th</sup> December 2023

Approval signatures	In SAP GRC (Chairman, CEO and CFO)
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Versions			
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## 1. Purpose

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The purpose of this Policy is to establish a common, uniform and global framework containing the basic organizational principles and guidelines that Werfen has in place concerning the following areas (some of them being further developed in specific implemented policies, as explained below):

- A) Human Rights
- B) Labour Rights / Decent work
- C) Environment
- D) Anti-Corruption

This policy and the related procedures have been developed to:

- Be aligned with the United Nations Global Compact (UNGC) principles and ESG ratings requirements.
- Be aligned with the Sustainability Principles of Werfen.

## 2. Scope

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This policy is applicable to all Werfen companies, including all employees, as well as contractors, vendors, and visitors within our premises, online platforms, or events. This policy is effective from the original date of issue onwards until further notice and is not retroactive.

To the extent permitted or expressly recognized by local laws, compliance with this policy is obligatory. However, should any technology center or affiliate find that they cannot fully comply, they must communicate this immediately to Werfen headquarters (Sustainability Department) in order to develop and approve an action plan to ensure future compliance and prevent or mitigate damages, if any.

## 3. Definitions

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The terminology used in this policy needs to be understood in the most common sense of the words used. For concepts that need extra clarification, see the established Werfen definition below:

- **ESG:** Environmental, Social and Governance.
- **ESG Policies:** Sustainability policies
- **UNGC:** United Nations Global Compact.
- **Sustainability Principles:** Those set forth in Werfen's Sustainability Policy as published from time to time on Werfen's website.
- **GRC:** Governance, Risk and Compliance.
- **CEO:** Werfen Chief executive officer.
- **CFO:** Werfen Chief financial officer.



## 4. Specific policy content

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### 4.1 Human Rights

#### 1. Freedom of expression

We value freedom of expression as a fundamental right that enables individuals to share diverse perspectives, ideas, and opinions. We recognize that open and respectful communication promotes learning, innovation, and inclusion. Therefore, we commit to upholding the following principles:

- We do not censor or punish individuals for expressing their opinions, beliefs, or ideas, except when such expression violates applicable laws or ethical standards.
- We respect the dignity and rights of all individuals, regardless of their race, ethnicity, gender, gender identity, religion, sexual orientation, or other personal characteristics.
- We provide opportunities for individuals to express themselves freely, including through forums, surveys, feedback mechanisms, or other means.

The content of this section is aligned with the core organizational values of Werfen as defined in section 2 of Werfen's Code of Ethics, and is further developed and regulated in Werfen's Anti-Discrimination Policy.

#### 2. Access to water and sanitation

We value access to water and sanitation to all Werfen companies, including all employees, as well as contractors, vendors, and visitors within our premises or events, as a basic human right that enables individuals to live in dignity and health. We recognize that lack of access to safe water and sanitation can lead to illness, poverty, and social exclusion. Therefore, we commit to upholding the following principles:

- We ensure that all individuals within our organization have access to safe, clean, and sufficient water for drinking, cooking, cleaning, and personal hygiene.
- We ensure that all individuals within our organization have access to adequate sanitation facilities that protect their privacy, dignity, and health.
- We ensure that all individuals within our organization are aware of the importance of water and sanitation for their health and well-being, and are encouraged to adopt good hygiene practices.

#### 3. Digital security/privacy

We value digital security and privacy as essential components of our information management practices that safeguard our data, systems, and reputation. We recognize that digital security and privacy risks can lead to financial loss, legal liability, and harm to individuals and society. Therefore, all Werfen employees must comply and must ensure that any third parties doing business with Werfen comply at all times with our Privacy Policy and applicable procedures, as well as with all applicable laws and regulations on Privacy and Data Protection. For more information, please refer to Werfen's Privacy Policy as published from time to time on Werfen's website.

In line with the above, all employees and directors across the organization are strictly bound by rules concerning the use of IT resources, as covered by our Compliance Manual and further developed in Werfen's IT Policies.

#### 4. Gender identity equality

We value gender identity equality as fundamental human rights that promote social justice, economic prosperity, and sustainable development. We recognize that gender identity-based discrimination, harassment, and violence can undermine individuals' dignity, well-being, potential, and create systemic barriers to inclusive and equitable societies. Therefore, we commit to upholding the following principles:

- We promote gender identity equality in all aspects of our organizational culture, policies, programs, and company activities.
- We respect human rights, including right to live free from violence, exploitation, and discrimination, and the right to participate fully and equally in all company activities.
- We address gender identity-based discrimination, harassment, and violence in the workplace, through prevention, response, and accountability measures.
- We ensure that employee's voices and perspectives are heard, valued, and represented in our decision-making processes.

The content of this section is aligned with the core organizational values of Werfen as defined in section 2 of Werfen's Code of Ethics, and is further developed and regulated in Werfen's Anti-Discrimination Policy.

## 4.2 Labour Rights / Decent Work

### 5. Forced labor

We recognize that forced labor is a serious human rights violation and a form of modern slavery. Therefore, we commit to upholding the following principles to all Werfen companies, including all employees, as well as contractors, vendors, and visitors within our premises or events:

- We do not use or tolerate any form of forced labor, including bonded labor, debt bondage, human trafficking, or other forms of coercion or exploitation.
- We comply with all applicable laws and regulations related to child labor, including minimum age requirements for employment.
- We ensure that all workers are free to resign voluntarily their employment at any time they choose, without fear of punishment or retaliation.
- We engage in responsible recruitment practices, ensuring that all workers are recruited ethically and are not subject to any form of coercion or deception.
- We aim to refrain from establishing business relations with people or entities (either governmental or private) that do not comply with national and international regulations on the prevention of all forms of modern slavery.

Werfen's Compliance Manual and, in particular, our Selection and Recruitment of Personnel Policy are aligned with the aforementioned ethical standards.

### 6. Illegal child labor

Our organization is committed to preventing and eliminating all forms of illegal child labor to all Werfen companies, including all employees, as well as contractors, vendors, and visitors within our premises or events.

We recognize that illegal child labor is a serious violation of human rights and a form of exploitation that can harm the health, education, and well-being of children. Therefore, we commit to upholding the following principles:

- We do not use or tolerate any form of illegal child labor in our operations and supply chains, including forced or compulsory labor, trafficking, or other forms of exploitation.
- We comply with all applicable laws and regulations related to child labor, including minimum age requirements for employment.

Werfen's Compliance Manual and, in particular, our Selection and Recruitment of Personnel Policy are aligned with the aforementioned ethical standards.

## **7. Non-discrimination in respect of employment and occupation**

Our organization seeks to foster a positive non-discriminatory environment in which equal opportunities and diversity and inclusion are protected and promoted for all employees, while also complying with current applicable legislation and international best practices.

- We aim to establish equal treatment and opportunities for all employees and to ban any discrimination on the grounds of race, gender identity, gender, religion, age, sexual orientation, marital status, ideology, political opinion or any other ground prohibited by applicable law.

The content of this section is further developed and regulated in Werfen's Anti-discrimination Policy.

## **8. Safe and healthy working environment**

Our organization is committed to providing a safe and healthy working environment for all employees, contractors, and visitors. This policy outlines our commitment to preventing workplace injuries and illnesses and promoting the well-being of our workforce.

We recognize that a safe and healthy working environment is essential for the well-being of our employees and the success of our business. Therefore, we commit to upholding the following principles:

- We comply with all applicable laws and regulations related to occupational health and safety.
- We assess and manage workplace hazards to prevent workplace injuries and illnesses, including physical, chemical, biological, and psychosocial hazards.
- We provide employees with the necessary resources and training to enable them to work safely and to prevent accidents and injuries.
- We encourage employees to report any safety or health concerns and we investigate all incidents and near-misses to identify and address root causes.
- We maintain a workplace culture that prioritized ergonomic safety and health and promotes open communication and collaboration on safety issues.
- We regularly monitor and review our occupational health and safety performance and strive for continuous improvement.

## **9. Working conditions (wages, working hours)**

Our organization is committed to providing fair and equitable working conditions for all employees. This policy outlines our commitment to ensuring that employees are compensated for work in accordance with applicable laws and regulations.

We recognize that fair and equitable working conditions are essential for the well-being of our employees and the success of our business. Therefore, we commit to upholding the following principles:

- We comply with all applicable laws and regulations related to wages and working hours.
- We provide fair wages and benefits that are commensurate with employees' skills and experience.
- We provide employees with rest breaks, time off, and overtime pay in accordance with applicable laws and regulations.
- We regularly review and adjust our wage and hourly policies to ensure that they are fair, equitable, and comply with applicable laws and regulations.

### **4.3 Environment**

As further explained in Werfen's Sustainability Policy, we believe in the importance of sustainability for people (socially), our planet (environmentally) and our prosperity (economically). Therefore, we firmly believe in the importance of operating our business without compromising the needs of our planet and our future generations.



For this reason we follow certain guidelines and principles aimed at ensuring respect for the environment, as detailed below.

## **10. Climate change**

Our company recognizes the urgent need to take action to address climate change. This policy outlines our commitment to reducing our greenhouse gas emissions, promoting sustainable practices, and contributing to a low-carbon economy.

We recognize that addressing climate change requires a collective effort from governments, businesses, and individuals. Therefore, we commit to upholding the following principles:

- We measure the estimation of our greenhouse gas emissions and set reduction targets.
- We adopt sustainable practices in our operations, such as reducing energy consumption, minimizing waste, and promoting sustainable transportation where applicable.
- We prioritize the use of renewable energy sources and energy-efficient technologies in our operations.
- We support policies and initiatives that promote a low-carbon economy and a sustainable future for all.

## **11. Water**

This policy outlines our commitment to responsible water management, reducing our impact on the environment, and ensuring the sustainability of our water resources.

We recognize that responsible water management requires a collective effort from governments, businesses, and individuals. Therefore, we commit to upholding the following principles:

- We promote sustainable water management practices, such as water conservation, water reuse, and watershed protection.
- We support policies and initiatives that promote responsible water management and conservation.

## **12. Air quality**

Our company recognizes the importance of maintaining clean air for the health and well-being of our employees, customers, and the broader community. This policy outlines our commitment to reducing our impact on air quality and promoting sustainable practices.

We recognize that responsible air quality control requires a collective effort from governments, businesses, and individuals. Therefore, we commit to upholding the following principles:

- We aim to reduce our emissions of air pollutants wherever possible, including particulate matter, nitrogen oxides, and volatile organic compounds through the implementation of responsible practices and technology.
- We comply with all applicable laws, regulations, and industry standards related to air quality control.
- We support policies and initiatives that promote responsible air quality control, including the development of clean energy sources and the adoption of clean technologies.

## **13. Waste**

Our company recognizes the importance of managing waste responsibly to protect the environment and promote sustainable practices. This policy outlines our commitment to reducing waste generation, promoting recycling, and disposing of waste in a safe and responsible manner.

We recognize that responsible waste management requires a collective effort from businesses, governments, and individuals. Therefore, we commit to upholding the following principles:

- We minimize the generation of waste wherever possible, through the adoption of sustainable practices and the use of environmentally-friendly materials.
- We promote recycling and the reuse of waste materials wherever possible, through the implementation of responsible recycling programs.
- We dispose of waste in a safe and responsible manner and in compliance with all applicable laws, regulations, and industry standards.
- We support policies and initiatives that promote responsible waste management, including the development of new technologies and the adoption of sustainable practices.

## 14. Energy and resource use

Our company recognizes the importance of minimizing our energy and resource use to reduce our environmental impact and promote sustainable practices. This policy outlines our commitment to gradually promoting energy and resource efficiency throughout our facilities.

We recognize that responsible energy and resource management requires a collective effort from businesses, governments, and individuals. Therefore, we commit to upholding the following principles:

- We strive to minimize our energy and resource use through the adoption of sustainable practices and the use of energy-efficient technologies wherever possible.
- We promote the use of renewable energy sources wherever possible to reduce our dependence on fossil fuels.
- We support policies and initiatives that promote responsible energy and resource management, including the development of new technologies and the adoption of sustainable practices wherever possible.

## 4.4 Anti-Corruption

### 15. Anti-Corruption

Werfen does not allow any of its directors, administrators, employees or collaborators to receive, request or accept, whether directly or through an intermediary, any unjustified benefit or advantage as remuneration in order to unduly favour the other party in the acquisition or sale of goods, in the contracting of services, or in any commercial relationship.

Furthermore, it is prohibited for any member of Werfen, whether directly or through an intermediary, to offer or grant to directors, administrators, employees or collaborators of another company any unjustified benefit or advantage as consideration to obtain, retain, or guarantee an unfair advantage within the framework of acquiring or selling goods, contracting services, or in any commercial relationship.

For more information, please refer to Werfen's Code of Ethics and Anti-Corruption Policy published on Werfen's website as updated from time to time.

## 5. Communication mechanism for this policy

In order to ensure that the content of this policy is known to, and applied by, Werfen employees, it will be available to all employees through the SAP tool GRC. The VP Sustainability is responsible for communicating this policy.

Any queries that arise when reading or applying this policy can be directed to VP Sustainability by e-mail at: [sustainability@werfen.com](mailto:sustainability@werfen.com)

## 6. Policy review and modifications mechanism

This policy has been approved by the Chairman, CEO and CFO.

No fixed term has been set for reviewing this policy. It will be reviewed whenever one of the following situations occurs:

- A change in the applicable national and/or international laws that make it advisable to adapt this policy. This will be identified and communicated by Werfen headquarters (Corporate Legal Department)
- A change to the Code of Ethics, vision, or mission. This will be identified and communicated by Werfen headquarters (Compliance Department).
- A material incident is identified in Werfen's internal control. This will be identified and communicated by either the external auditors or Werfen headquarters (Internal Audit Department).

All reviews and any modifications will be documented in the version tracker on the first page of this policy.

## **7. Breaches of this policy**

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Compliance with the content of this policy is mandatory, as indicated in the Scope section, for all Werfen companies, including all employees, contractors and vendors, as well as all visitors within our premises, online platforms, or events. Compliance with this policy will be monitored by Werfen headquarters (Internal Audit Department).

As a company, Werfen provides a variety of mechanisms and channels by which any concerns, issues or violations of the ESG Policies can be brought to the attention of Werfen including but not limited to the VP of Sustainability, our Ethics Channel, to our Legal Department, to our Werfen affiliates' Human Resources Departments, or any member of management.