



**Fibers for Life.**

# JRS Group Policy

2025 Manual / 4th Edition



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## Foreword by the Company's Management

Functional products made from renewable plant raw materials are gaining increasing importance in all areas of life – from food to technical products, from pharmaceuticals and cosmetics to innovative plastics.

These secret “all-round geniuses” ensure that numerous products meet the highest quality standards, allow new functions and characteristics, help to avoid waste, replace hazardous materials, improve the domestic environment, protect valuable raw materials and energy resources and, overall, make for great efficiency and sustainability.

We, the company J. Rettenmaier & Söhne GmbH + Co. KG (JRS), are committed to researching, developing and manufacturing such products.

JRS is a member of Sedex, a non profit membership organization dedicated to advance improvements in ethical and responsible business practices in global supply chains.

Since our business is primarily based on the use of renewable plant based raw materials we have a responsibility to do everything we can towards ensuring that this basis is preserved for the future.

Every phase of life cycle in our products brings with it an environmental impact. This environmental impact also occurs within our own manufacturing sites, which employ over 4.000 employees worldwide and use energy, water and other resources such as paper.

As an owner-managed family corporate group we also believe that we, together with our employees, have a personal obligation to make a noticeable contribution towards making life worth living even more and ensuring that future generations are also able to benefit from an intact environment.

This is why we have compiled this manual to help every member of the company on our way and to provide everyone within the group – our JRS family – with the secure foundations they need when taking action. We will attempt to transfer the values and instructions they contain to all our partnerships with suppliers and customers.

These guidelines are regularly reviewed and updated by Management, and the latest version will be made available.

Holzmühle, November 2025



Josef Otto Rettenmaier



## Scope of Validity and Use

These guidelines apply to all German and foreign companies which are controlled and/or managed by JRS. Within the scope of joint ventures which are not solely controlled by JRS, JRS will try to exert its influence and encourage its partner companies to adopt the standards set out by this Group Policy that affect code of ethics, maintenance of industrial health and safety standards and environmental protection.

The minimum standards set out in the Group Policy have much influence on the way in which JRS structures its relationships with business partners and the authorities as well as with people and the environment.

The introduction of the Group Policy is intended to handle risks in all areas of business and regions within the JRS Group. In order to achieve this goal the Group Policy must represent a point of reference for all employees the world over and be present in the long term in all our company's business activities.

The Group Policy cannot cover all the guidelines, standards and procedures within our corporate group which could apply to every single situation. Insofar as there are more detailed guidelines or standards further clarifying and supplementing this Group Policy with regard to individual issues, this manual gives references on where to find them. In addition to these guidelines our business activities and the behaviour of all employees are subject to the relevant applicable laws.

Every JRS employee must know and comply with the standards and also the legal regulations which apply to his or her job. JRS will monitor compliance with the Group Policy.

## Code of Ethics

### Employment Rights

We wholeheartedly support the fundamental principles of the UN Global Compact (UNGC) initiative concerning human and labour rights and undertake to comply with the fundamental values which are based on the OECD guidelines for multinational companies, the core labour standards of the International Labour Organisation (ILO) and wish to set a good example.

Because JRS procures products from countries with different cultures and economic systems we have placed ourselves and our suppliers under the obligation to comply with the following ethical principles:

- › We undertake to comply with all applicable labour law regulations vis-à-vis our employees and to conclude written employment contracts.
- › We reject any use of forced or obligatory labour.
- › We respect and support our employees' right to form and join trade unions and engage in collective bargaining.
- › We do not allow child labour.
- › Workers under the age of 18 shall not be employed at night or in hazardous conditions.
- › We support occupational safety measures. This allows us to reduce the risk of accidents and to safeguard our employees' health.
- › We commit ourselves to ensuring that salaries and benefits correspond, at a minimum, to the relevant national statutory minimum standards and/or the applicable living wage standards and/or the minimum standards of the relevant national industrial sector regarding a reasonable income.
- › We comply with regional regulations regarding working times and grant our employees the statutory minimum paid leave.
- › We support the professional and personal development of our employees within the company.
- › All decisions in the fields of recruitment, employment, salary, further training and promotion may only be based on the capabilities, experience, behaviour, work performance and proven potential of the individual concerned to meet the requirements for the position in question.



### Respectful Treatment and Equality

We create the preconditions for equal opportunities and reject discrimination. We treat all people with respect, independent of their origin, nationality, religion, ethnicity, gender, age, disability, political persuasion or sexual orientation. We also demand this from our employees.

JRS and our suppliers should have annual internal/ external assessments, inspections and management reviews that measure its ethical performance and identifies the actions needed to deliver a year by year improvement.

### Fair Competition

JRS is equipped to compete successfully with other companies; always complying to the full with current cartel regulations and laws on competition and fair business practices.

All of our employees will thus comply with the following regulations at all times:

- › Business policy and prices will be specified independently and never - formally or informally, directly or indirectly - in agreement with competitors or other independent parties,
- › Customers, territories and product markets will never be divided up among JRS and competitors but will always be the result of fair competition,
- › Customers and suppliers will be treated fairly.

## Code of Ethics

### Granting / Acceptance of Benefits

Upright and transparent corporate action is a key factor for a successful and sustainable business. Any corrupt action or behaviour detrimental to the company is unacceptable and must be combated.

A binding orientation framework can be found in the national and international statutory and legal provisions.

Employees must not be influenced by accepting complaisances; equally they are not allowed to try to influence others through gifts and favours.

It is forbidden to accept money or monetary values, material assets or any other benefits from business partners. By way of exception it is, however, permitted to accept courtesy gifts with a total fiscal value limited to 50 Euro per business partner per year (as of 2025). Should a gift exceed this marginal value threshold or should there be any doubts as to its value, the gift must be refused and returned to the giver. In case a return is impossible the matter will be decided by the direct superior or the management respectively.

An invitation to a business lunch is acceptable if it serves a justified business purpose and takes place within the scope of a normal business relationship.

It is not admissible for business partners to sponsor staff activities. Invitations to other events (such as sports or cultural events, product roadshows and seminars) must be approved by the superior or the management in advance. Business partners may only be permitted to assume travel expenses and accommodation costs after consulting the superior or the management.

### Bribery, Corruption and Ethical Business Practices

JRS is fully committed to complying with all applicable laws and regulations related to bribery, corruption and fraudulent or otherwise unethical business practices.

We continuously evaluate the risks related to bribery, corruption and unethical behaviour within our operations and supply chain and ensure that our employees and partners understand and adhere to the rules.

### Avoiding Conflicts of Interest

Employees may never participate in fraudulent or other illegal activities. This applies in particular to actions which are related to the property, assets, financial reporting or accounting of JRS or of a third party. Failure to comply may not only result in disciplinary measures but also in criminal law proceedings. Employees will handle JRS property carefully, only use it for the purposes foreseen and will protect it against loss, damage, misuse, theft, fraud, embezzlement and destruction. These obligations shall apply to material and immaterial assets including trademarks, know-how, confidential or secret information and also information systems. Insofar as legally permitted the company shall reserve the right to examine e-mails, data and files which are stored on the company's computers.





### Fraud, Tax Compliance, Political Neutrality and Fair Business Practices

JRS strictly prohibits any form of fraud, tax evasion, or other illegal financial activities. Employees and business partners are expected to act with integrity and transparency, ensuring that all financial transactions and reports are accurate, lawful, and comply with applicable tax regulations. Any attempt to evade taxes or manipulate financial data is unacceptable and will lead to strict disciplinary and legal consequences.

The company maintains a clear position of political neutrality and refrains from engaging in or supporting political activities or interests that could compromise its impartiality or integrity. Personal political views of employees must not influence business decisions or the reputation of JRS.

JRS is committed to fair competition and rejects all anti-competitive practices, including collusion, price-fixing, market division, and abuse of dominant market positions. All employees must comply with applicable competition laws and regulations to ensure fair and open market conditions.

Employees are encouraged to report any suspicious activities or violations through the established reporting channels to help to ensure that the company upholds the highest standards of ethical and legal conduct.

### Protection of Personal Data

JRS undertakes to use high data protection standards to protect personal data which is gathered world-wide within the scope of our business activities. Employees are required to comply with the data protection regulations and in particular to contribute actively to that personal

data can be reliably protected against unauthorized access. Collection, processing and use of personal data may only be in strict compliance with the applicable provisions, to the extent necessary for a well-defined purpose to fulfill our obligations. In case of doubt, the Data Protection Officer must be consulted. Personal data must be destroyed in accordance with statutory obligations when no longer required.

### Protection of Trade Secrets

JRS's continued success depends on the use of confidential information and its being kept secret from third parties. Confidential information is all information which has not, or not yet, been published. This includes in particular trade secrets, business and marketing plans, consumer data, ideas and concepts for manufacturing and production, manuals, designs, data bases, data, remuneration information and all financial and other data which has not been published. Employees may not disclose confidential information or allow its disclosure insofar as not prescribed by law or permitted by company management. This obligation shall also remain in place after termination of the employment relationship at JRS, whereby note should be taken of the corresponding employment contract. In addition to this, employees must do everything in their power to avoid any unintended publication by particularly taking care when storing and transmitting confidential information.

JRS respects the efforts of third parties to protect confidential information on their part.

Should business partners share confidential information with JRS then it will be treated with the same care as confidential JRS information.

## Maintenance of Industrial Health and Safety Standards

### Occupational Health and Safety

Safety at the workplace and the safety of our products are elementary principles for us. All employees are expected to comply with the safety regulations, be aware of danger and to use their common sense in all safety relevant occupations. This applies to all risks which may arise in our employees' workplaces or when using our products. Recognised accidents or possible risks and burdens must be reported, investigated, recorded and communicated appropriately to the superior responsible.

Any incidents are immediately investigated and recommended remedial actions fully implemented.

We support occupational safety measures. This allows us to reduce the risk of accidents and to safeguard our employees' health.

## Environmental Protection

Our company recognises protection of our environment as a corporate goal and declares the resource-saving manufacturing of our products to one of the key production factors.

We are continuously endeavouring to improve the sustainability of our activities, among other things by making savings in the consumption of non-renewable energies and raw materials.

When disposing of waste the most environment-friendly disposal method which can be justified in terms of economic factors must be chosen.

More detailed guidelines regarding e.g. waste, water, pollution, emissions, energy, substances with specific hazardous properties can be found in the Environmental Management Manuals of the respective site.

### Environmental Audit

We use an environmental management system based on the internationally recognised DIN EN ISO 14001 standard and which is being continuously improved.

Our environmental performance is evaluated regularly. The status and improvements are compared with the corresponding targets and serve as the basis for ongoing further development.

### Energy Management

We herewith undertake to use energy efficiently and sustainably. We wish to reduce our energy consumption in the long term and to increase the energy efficiency of our activities, plants and processes within the scope of continual process of improvement. This continual process of improvement contributes to increasing our company's profitability. We have introduced the DIN EN ISO 50001 energy management system at energy-relevant sites in order to implement our goals. Documentation and information is published on the intranet in the Energy Management Manuals and, in addition to this, is communicated via notices on bulletin boards and e-mails.





### Product Use and End-of-Life

We place great emphasis on minimizing the environmental impact of our products both during their use and at the end of their life cycle. Most of our products are compostable and biodegradable. Whether derived from cereal and fruit fibers, seaweed, wood, or cellulose fibers, the fiber products from JRS are made from renewable, plant-based raw materials.

We consider the impact on our environment and climate from the very first stage of raw material selection throughout the subsequent processing of these natural resources.

In many cases, our raw materials originate from side streams of forestry, agriculture and food production. By using these resources, we help to reduce waste and transform by-products into value-added solutions.

Additionally, many of our high-performance products enable our customers to reduce the consumption of energy and material or extend the lifetime of their products and thus make a valuable contribution to sustainability.

We see ourselves and our products as part of the natural material cycle and therefore attach particular importance to sustainable resource management.

This commitment forms the basis of our ecological and economic success worldwide and represents a path we pursue consistently every day.

### We aim to achieve this Goals

JRS is working worldwide to reduce volumes of waste, water consumption, use of materials and energy requirements via JRS products and services in all industrial segments and markets. All members of the JRS Group are requested to define, implement and pursue environmental goals.

### Sustainable Procurement

One of the biggest challenges lies in the procurement chain, since this stage of the value adding chain has a great impact on the environment. We can, however, only influence our suppliers' activities to a certain extent. Our environmental and social strategy for the procurement chain comprises the following items in this context:

- › Compliance with legal and ESG standards – Our suppliers must comply with all applicable laws and adhere to internationally recognized environmental, social and corporate governance (ESG) standards.
- › Commitment through our Code of Conduct – By confirming our Code of Conduct, suppliers acknowledge and commit to meeting our requirements in the areas of environmental protection, labour standards and human rights.
- › Compliance with chemical regulations – We ensure that our suppliers comply with the REACH regulation whenever the raw materials they deliver fall within the scope of this legislation.
- › Development of a first class procurement chain – collaboration with our suppliers to continuously improve their processes

## **We stand for Excellent Quality and Market Leadership**

For the JRS management a central element of the corporate policy is the ensuring of an optimal quality of our products.

Our quality goals are based on our customers' expectations. We view it as our obligation not only to ensure our customers' satisfaction in the long term but also to continuously increase it by consistently improving quality. Our customers' trust in the quality of our products is the benchmark for our actions. In order to implement this we have introduced a corporate quality management system based on the DIN EN ISO 9001 standard.

Thanks to its application to diverse areas over recent years additional control systems have been developed and realized within our company. The quality standards for food manufacturing and for animal feed manufacturing have been implemented within the company in order to guarantee the very highest standards of quality. In this context we pay special attention to food and animal feed safety in order to guarantee the safety of the consumer / customer.

Consistent adherence to the defined specifications is intended to ensure that all quality-relevant activities are planned, steered and monitored and that agreed requirements are met.

Our goals are continuous development and improvement.

We always challenge our employees to actively support this process on a continuous basis by contributing creative ideas.



## Compliance with the Group Policy

It is not the Group Policy task to cover all conceivable situations. It rather describes the benchmark against which all activities must be measured. The interpretation, amendment and adaption is in the discretion of each JRS site. Employees must obtain advice if they are unclear about the correct procedure in specific situations.

Every individual is directly responsible for “doing the right thing” – this responsibility cannot be delegated.

Insofar as employees identify breaches of the Group Policy they should report this to their superior and/or the human resources department. Complaints will, insofar as required, be treated confidentially.

Any breach of this Group Policy may result in disciplinary measures extending as far as termination of employment and, if legitimate, also in criminal law proceedings.

## Glossary and Definitions

<b>SEDEX</b>	Sedex is a non profit membership organization dedicated to driving improvements in ethical and responsible business practices in global supply.
<b>UNGC</b>	UN Global Compact initiative concerning human and labour rights. The fundamental values based on the OECD guidelines for multinational companies.
<b>OECD</b>	Organisation for Economic Co-operation.
<b>ILO</b>	International Labour Organization. An international organization responsible for drawing up and overseeing international labour standards.
<b>Group Policy</b>	The Group Policy is a guideline about what is expected of each employee of the JRS group and the management.
<b>Business Partners</b>	Business partners are, in particular, customers and suppliers.



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