

**Policy on Responsible
Business Conduct**

**OECD-
GUIDELINES**

CONTENT

Foreword	S. 03		
Scope	S. 04		
Scope of our commitments.....	S. 04		
Business partners, suppliers, subcontractors.....	S. 04		
Principles for responsible business conduct	S. 05		
Purpose and objective.....	S. 05		
Business ethics and integrity.....	S. 06		
Human rights.....	S. 06		
Employment and relations between the social partners.....	S. 07		
Compliance with fundamental employee and human rights.....	S. 07		
Freedom of association and the right to collective bargaining.....	S. 07		
Prohibition of discrimination and equal opportunities.....	S. 08		
Health, occupational health and safety.....	S. 08		
Training and further education.....	S. 10		
Environment	S. 11		
		Combating bribery and corruption.....	S. 12
		No bribery and corruption.....	S. 12
		Avoidance and disclosure of conflicts of interest.....	S. 12
		Competition.....	S. 13
		Due diligence	S. 14
		Due diligence process.....	S. 14
		Identification of risks.....	S. 14
		Risk analysis for assessing and prioritizing risks.....	S. 14
		Remedial measures.....	S. 14
		Monitoring and reporting.....	S. 15
		Involvement of affected people.....	S. 15
		Violations.....	S. 16
		Review	S. 17
		Any questions?	S. 18
		Knowledge of violations?	S. 19
		Reporting channel of Perga GmbH.....	S. 19
		Imprint	S. 20

Foreword

Perga GmbH is a leading specialist for high-quality film solutions and packaging made of polyethylene. Since the company was founded in 1970 under the name Perga-Plastic GmbH, we have continued to develop and today employ around 180 people. With an annual turnover of around 50 million euros, we are one of the established companies in the industry.

Since 2010, the company has been part of the Munich-based Serafin Group, a group of companies operating throughout Europe and diversified across several sectors. Today, over ten different affiliated companies employ more than 5,000 people at locations on five continents. With strong roots and the Haindl family of entrepreneurs in the background, we act and think in terms of generations. We share common values and the joy of striving to make what we have achieved even better.

Our responsibility towards the environment, our customers and society is a central component of our corporate philosophy. We are convinced that sustainable and responsible action forms the basis for long-term success. Our vision is to develop innovative and environmentally friendly packaging solutions of the highest quality. In doing so, we focus on continuous improvement, efficient use of resources and the promotion of environmentally friendly alternatives.

The trust of our employees, business partners and customers is essential to us. It forms the basis for our daily actions and our aspiration to constantly question existing processes and create sustainable added value for our globally active partners - yesterday, today and tomorrow.

We have already summarized the most important basic rules and principles of Perga GmbH in a [Code of Conduct for Suppliers](#) and a [Code of Conduct for Employees and Customers](#), which provides an orientation framework for the daily actions of all employees, managers and the management of Perga GmbH.

In addition to our Code of Conduct, we would like to use this policy to commit ourselves to ethical, sustainable and responsible business practices in accordance with the [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) and the [UN Guiding Principles on Business and Human Rights](#), as amended. At the same time, this policy is intended to contribute to the maintenance and establishment of fair and ethical working conditions and respect for human dignity in connection with our business activities.

Scope

Scope of our commitments

This policy applies to Perga GmbH and its entire corporate division. It applies to all employees at our site and extends to all areas of the company and fields of activity.

We expect all employees to conduct their business activities in accordance with applicable law and internal company guidelines and specifications at all times. The employees of Perga GmbH are required to behave in a socially responsible manner at all times.

Business partners, suppliers, subcontractors

We expect all suppliers, contractors and other business partners with whom Perga GmbH works to respect and promote this policy. To this end, this policy will also be communicated to our business partners. To the extent that it furthers the purpose of this policy, stakeholders should be involved in certain topics outlined in this policy.

Principles for responsible business conduct

Purpose

This policy is particularly based on the OECD Guidelines for Multinational Enterprises and serves as a framework for responsible, sustainable, and ethical conduct. The purpose for Perga GmbH is to live up to its social, ecological and economic responsibility in its business activities and along the entire value chain.

In this context, we are particularly committed to

- ⊕ respect human rights: We want to ensure respect for internationally recognized human rights in accordance with the UN Guiding Principles on Business and Human Rights;
- ⊕ to foster environmental protection: Negative effects on the environment should be minimized and the transition to a sustainable economy should be facilitated;
- ⊕ uphold labor rights: Fair working conditions, freedom of association and protection against discrimination must be guaranteed;
- ⊕ combat corruption: Bribery, extortion and other forms of corruption must be consistently prevented.

Our commitment includes the implementation of a due diligence process designed to help prevent, minimize or eliminate human rights violations and other harmful effects on people and the environment in or by Perga GmbH.

Business ethics and integrity

We strive to maintain the highest standards of integrity and transparency. This includes (i) compliance with applicable laws and regulations, regardless of geographic location, (ii) the promotion of fairness and competition, including the avoidance of antitrust or monopoly practices, and (iii) the protection of confidential information and the privacy of customers and employees.

Human rights

Respect for human rights is an essential component of Perga GmbH's corporate responsibility and is firmly fixed in our identity. In this respect, the internationally recognized human rights expressed in the International Bill of Human Rights, including the Universal Declaration of Human Rights, and the rights set out in the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work provide us with important guidance.

Our aim is to proactively prevent violations of the human rights of third parties. To this end, human rights are systematically considered in our business decisions. Appropriate mechanisms, such as risk analyses, as part of our human rights due diligence help to ensure that potentially negative impacts on human rights can be identified at an early stage and appropriately addressed. This also applies if these impacts are not directly caused by us. In particular, we condemn all forms of discrimination based on gender, skin color, religion, nationality, political or other beliefs, ethnic origin, disability, age, sexual orientation and identity or other characteristics, as well as all forms of child labor, forced labor and slavery.

Protecting the freedom of speech of its employees is a matter of course for Perga GmbH; we respect the right to express opinions freely as well as the protection of personal rights and privacy. In case of private expressions of opinion, all employees take care not to place the respective business activity in a context with their private statement.

Employment and relations between social partners

Compliance with fundamental employee and human rights

For Perga GmbH, respect for human rights and employee rights is an elementary component of its long-term corporate strategy. We expect the same understanding from all our employees and business partners. We accept the basic principles of the International Labor Organization (ILO). Our aim is to offer our employees a safe and healthy working environment in accordance with these principles. We unconditionally reject forms of work such as forced or child labor. All work must be voluntary and without threat of punishment. Employees must be able to terminate their work or employment relationship at any time in accordance with the applicable laws. Furthermore, there must be no unlawful treatment, such as psychological hardship, sexual and personal harassment or humiliation. The hiring or use of security forces must be prohibited if persons are treated in an inhumane or degrading manner or injured during their deployment or if freedom of association is impaired.

Freedom of association and the right to collective bargaining

We respect the right of our employees, within the framework of the applicable legal provisions, to join organizations of their choice and to work collectively for their interests. No one may be disadvantaged or discriminated against as a result of forming, joining or being a member of such an organization.

If employee representative bodies are formed in a lawful manner, we are committed to fair and respectful cooperation. An open dialog and an environment that enables the exercise of these rights in a peaceful and lawful manner are a matter of course for us.

Prohibition of discrimination and equality of opportunity

Mutual respect and equality of opportunity are an integral part of our actions. We prohibit any behavior that disregards the human dignity of another person, discriminates against another person or harasses another person.

We therefore aim to ensure that no one is directly or indirectly disadvantaged, disparaged or favored in a discriminatory manner.

Health, occupational health and safety

The health of our employees is one of our success factors and is a top priority for us. As a company, we are responsible for ensuring that our employees work in a safe and healthy working environment and that the applicable occupational health and safety obligations are complied with.

Every employee is asked to promote health and safety in their working environment and to comply with health and safety regulations. Every manager is responsible for ensuring that their respective employees are aware of this responsibility, and they have a special role model function. Employees should also be informed and trained on the latest developments in health and safety standards and measures.

Occupational health and safety are integral parts of operational processes and are incorporated into technical, economic and social considerations.

Perga GmbH is committed to implementing the following principles in the area of occupational health and safety:

- ⊕ Careful assessment of health and safety risks arising from our activities.
- ⊕ Compliance with all legal and industry-specific requirements and best practices in the area of occupational health and safety.
- ⊕ Minimizing accident and health risks for employees, business partners and other persons affected by our business activities.
- ⊕ Providing information, training and instruction adapted to the respective areas of responsibility within the organization.
- ⊕ Support and promote health and safety innovations, best practices and initiatives of our employees and partners.
- ⊕ Provide appropriate resources to promote safety, health and welfare.
- ⊕ Continuously monitor and evaluate our safety and health performance with the aim of continuous improvement.
- ⊕ Regularly consulting and discussing safety-related topics with our employees.
- ⊕ Maintaining a positive safety and health culture at all levels of the company that considers safety to be a top priority.

Perga GmbH relies on targeted measures to ensure a safe working environment:

- ⊕ Risk management system: permanent monitoring and adjustment based on current events for early detection and avoidance of hazards.
- ⊕ Training courses: Regular training for all employees to raise awareness and prevent occupational accidents and health risks.
- ⊕ 5-M analyses: Every workplace accident is systematically analyzed in order to identify causes and derive preventive measures.
- ⊕ Quarterly meetings: Safety measures are evaluated and integrated into regular operations, risk assessments and operating instructions.
- ⊕ Instruction by line managers: Line managers are responsible for training employees in accordance with updated operating instructions; external inspections check compliance.
- ⊕ Ongoing effectiveness check: All measures taken are regularly checked for their effectiveness and adjusted if necessary.

Training and further education

As a contribution to the long-term employability of its employees, Perga GmbH aims to actively encourage and promote participation in comprehensive qualification and training measures. We give our employees the opportunity to develop both personally and professionally in order to ensure a high level of performance and basic job security. In accordance with the principle of equal opportunities, all employees are entitled to training and further education opportunities.

Environment

Perga takes responsibility for the environment and pays attention that environmental expectations and legal requirements regarding environmental protection are met by Perga GmbH. The combination of environmental responsibility and economic efficiency is key to the transition to a sustainable economy. Accordingly, the preservation of our environment characterizes our business activities and requires a sustainable use of available resources.

With our business partners, we pay attention to energy-efficient procurement and processes; adverse effects on people and the environment should be avoided wherever possible. We support circular economic initiatives to minimize waste. We condemn the creation of harmful soil changes, water pollution, air pollution, harmful noise emissions and excessive water consumption. Harmful environmental impacts must be avoided if they are harmful to people's health, significantly impair the natural basis for food production or prevent people's access to safe drinking water or sanitary facilities.

Environmental risks, in particular in connection with the products and services offered by Perga GmbH, are to be reviewed on an ongoing basis as part of entrepreneurial diligence.

Our employees shall also be made aware of the need to take responsibility for the environment and nature on their own initiative and to act accordingly. All our employees are asked to pay attention to ecological sustainability and to the environment, climate and nature conservation.

Together with our partners, we also strive to continuously improve our environmental performance. Um den in den letzten Jahren schwierigen makro- und mikroökonomischen Herausforderungen, wie steigende Strompreise, die Einführung der CO₂-Steuer, Bürokratieaufbau, sowie der Plastiksteuer zu begegnen, hat die Perga GmbH klare Ziele definiert.

This includes reducing energy consumption, lowering CO₂ emissions and complying with environmental regulations and standards. To achieve these goals, we implement targeted measures whose progress is monitored using specific key figures:

- ⊕ Improving energy efficiency by implementing and continuously optimizing our energy management system in accordance with DIN EN ISO 50001
- ⊕ Starting and establishing CO₂ balancing in accordance with the Greenhouse Gas Protocol.
- ⊕ Systematic assessment of our partner companies for compliance with environmental and social sustainability standards
- ⊕ Promoting awareness of environmental responsibility and sustainable action in everyday working life by training our employees.
- ⊕ Conserving resources by minimizing waste
- ⊕ Increasing material efficiency by regranulating all by-products produced

Combating bribery and corruption

No bribery and corruption

Perga GmbH is aware of the considerable damaging effects of bribery and corruption – not only for its own business. As a global phenomenon, bribery and corruption not only distort international competitive conditions, but are also capable of preventing the enforcement of environmental standards and employee rights or putting substandard goods into the market. The diversion of funds with the help of corrupt practices undermines efforts to improve general economic, social and environmental well-being, among other things.

Bribery and corruption are not tolerated by Perga GmbH. All our employees, managers, board members and authorized third parties are obliged to refrain from any form of bribery or corruption and to make reasonable efforts to prevent bribery and corruption in connection with the business activities of Perga GmbH.

Corruption includes, among other things, bribery of public officials or employees of persons or entities with whom business relationships are maintained. The term can also refer to abusive influence, embezzlement and the misuse of funding and charitable donations. No bribes or other unjustified advantages may be offered, promised, granted or demanded, either directly or indirectly, to obtain or retain a contract or other advantage. Under no circumstances should demand for bribes be given in.

Business relationships are only initiated and maintained in accordance with objective and transparent criteria. Benefits from or to business partners are only permitted to an appropriate extent and in accordance with customary and established business practice. The limit is not restricted to illegal

inducements or inducements that are considered improper but also prohibits actions that are likely to create the impression of improper business considerations or to jeopardize the reputation of Perga GmbH or an affiliated entity.

Avoidance and disclosure of conflicts of interest

Business decisions must be made in the best interests of Perga GmbH. Conflicts of interest with private interests or other activities, including those of relatives or other related persons or organizations, should be avoided. In the event of an unavoidable conflict of interest situation, there is a duty of disclosure so that a solution can be found in compliance with the law.

Competition

Perga GmbH stands for fair competition. Fair competition should not be influenced or even prevented by illegal or unfair methods. Antitrust violations jeopardize sustainable corporate success. For us, cartel agreements are not a means of generating new business.

Due diligence

Due diligence process

An appropriate and effective due diligence process is crucial for the effective implementation of this policy and helps to systematically identify, assess and minimize human rights risks and to take appropriate measures to prevent or remedy potential negative impacts. The fulfillment of our due diligence obligations is based - in addition to the strategy for responsible business conduct implemented by this policy - on the following basic elements, which are to be observed as part of a separate process or integrated into an existing infrastructure (e.g. processes introduced as part of the LkSG):

Identification of risks

Regular and ad hoc risk analyses, which consider industry-specific, geographical and business-related risks, help to identify potential and/or actual human rights risks. These analyses are based on internal data, external expertise and dialog with the relevant stakeholders.

Risk analysis for assessing and prioritizing risks

Identified risks are assessed in terms of their probability and severity. Particular focus is placed on the communities most at risk. Risks with high severity are prioritized regardless of their probability.

Remedial measures

Based on our risk analysis, we develop preventive and corrective measures. As required, such measures may include adapting company guidelines, raising awareness among employees and business partners and introducing control mechanisms in supply chains. We work closely with our partners to promote human rights standards and implement improvements.

Monitoring and reporting

The effectiveness of our measures is monitored through audits, reports and feedback from stakeholders. We report transparently and verifiably on the results of the due diligence process in order to provide accountability and strengthen the trust of our stakeholders.

Involvement of affected people

Affected groups and stakeholders should be involved in the due diligence process. This may include dialogue with employee representatives, civil society organizations and local communities to understand their perspectives and ensure that their rights are respected.

By applying this structured due diligence approach, we reaffirm our commitment to avoiding negative human rights impacts and helping to ensure that human rights are respected worldwide.

Violations

In the event of potential violations of this policy that are punishable under applicable law or constitute an offense, the competent authorities will be involved. Irrespective of this, employees will be held responsible with disciplinary measures under civil or labor law (from a warning to extraordinary dismissal) depending on the severity and scope of the violation.

Review

This policy is reviewed on a regular basis. Comments and remarks from our employees, business partners and other third parties are considered as appropriate. In addition, this policy will be updated as necessary, for example to implement increased social requirements or new legal requirements.

Any questions?

Our managers are happy to answer questions with regard to understanding the provisions of this policy and ensure that all employees know and understand our Responsible Conduct Policy. This applies throughout our entire group of companies.

The following
contact is available:

Human Rights Team: humanrights@perga.de

Knowledge of violations?

Every entity in our Group is responsible to ensure that the principles of this policy are adhered to. We can achieve this goal if everyone works together. In the event of questions, uncertainties or suspected violations of internal and external regulations, we speak to our managers and seek advice from the relevant departments. Management ensures that employees do not suffer any disadvantages as a result of complying with these principles or reporting violations. Information will be treated in strict confidence. In particular, no disciplinary measures or reprisals will be taken against the whistleblower as a result of a complaint provided.

The complaints tool already set up to implement the Supply Chain Due Diligence Act can also be used to report violations of this policy. This offers the possibility of confidential reporting. The complaints tool can be accessed via our website.

Reporting channels of the Group entities

Perga GmbH has an individual reporting channel for the confidential processing of internal complaints in accordance with the EU Whistleblower Protection Directive. The complaints channel, which can be used by both internal and external complainants, is accessible via the website.

Access to the tool via the following link:
<https://whistleblowersoftware.com/secure/Per-ga-LkSG>

Imprint



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Conception and realization

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Status 02/2025