

# CODE OF CONDUCT WILHELM REUSS

Status July 2024

This Code of Conduct expresses WILHELM REUSS' core principles for working together and using natural resources.

Our business has been characterized by these principles for years. By publicly committing to them we want to strengthen their importance for REUSS and to guide our employees and encourage all our suppliers and partners to act accordingly.

REUSS is regularly audited according to SMETA (Sedex Members Ethical Trade Audit) to proof that basic ethical guidelines (ETI BASE Code) are followed closely.

The efficient use of all resources is part of the company policy and culture.

REUSS has had a certified energy management system (DIN EN ISO 50001) since 2014.

Thierry Brahami  
Managing Director

Arnold Buhr  
Managing Director

## ***We commit ourselves to respecting internationally-recognised human rights***

WILHELM REUSS respects human rights and acts in compliance with human rights based on the Universal Declaration of Human Rights (UDHR 1948) and is also committed to complying with the UN Guiding Principles on Business and Human Rights (2011). These rights apply equally for all persons, regardless of gender and without discrimination. We are aiming at improving transparency and human rights along our supply chain.

Human rights issues at work cover the respect of security, property rights, employees' privacy rights, civil and political rights, rights to freedom of association and collective bargaining, social and cultural rights (including indigenous people) as well as the prevention of harassment, moral and physical violence and inhumane or degrading treatment. Some of these issues are further elaborated below.

## ***We support diversity and do not accept discrimination in the workplace***

Discrimination and all forms of abuse or harassment in the workplace are not permitted, and as an employer REUSS acts in the spirit of equal opportunities and does not discriminate on the basis of ethnical background, national or social origin, skin colour, sex, gender identity, religion, age, disability, sexual orientation, union membership or political affiliation, marital status, pregnancy status, or any other status protected by applicable law. This applies to the entire employment relationship, in particular recruitment, access to training, further training, remuneration, promotion, termination, retirement, and disciplinary measures.

## ***We do not tolerate Child labour***

All forms of unlawful employment or exploitation of children are prohibited.

REUSS acts according to the ILO standards, so no individuals are hired under age 15 or under the legal age of work or compulsory schooling, whichever is higher. Exceptions recognized by the International Labour Organization are accepted.

Individuals under 18 years of age are not hired for positions that include hazardous work, work at night or that interfere with normal educational activities.

Where applicable, child protection measures are in place to ensure that children suffer no harm, exploitation, or abuse as a result of the activities of workers in the workplace or in employer-provided housing or transport.

## ***We do not accept all forms of illegal labour***

All forms of forced labour are prohibited, including any form of prison, trafficked, indentured, or bonded labour.

Workers are not charged or required to pay fees or deposits to obtain or maintain employment. Pay is not withheld, and no conditions are present that constrain a worker's ability to freely choose employment.

Original personal identification and travel documents are not retained, and freedom of movement is not restricted.

We will not engage in, nor do business with, any third party engaging in the use of forced or involuntary employment or human trafficking.

Instead, accurate and understandable information regarding the nature of work, compensation, work hours, and benefits is provided in writing in advance of employment.

### ***We advocate for Living Wages***

Fair wages for regular working hours and overtime must comply with at least the statutory national minimum wage or industry benchmark standards, whichever is higher. Wages should always be enough to meet basic needs and to provide some discretionary income.

Deductions are not taken from pay as punishment.

### ***We compete fairly***

REUSS is clearly committed to all antitrust and competition laws. In this respect, we reject activities that could be deemed to violate the requirements of fair competition, such as:

- agreement to fix prices,
- agreement to engage in bid rigging, i.e. coordination on bids,
- agreement to fix volumes of production,
- agreement to allocate markets,
- agreement to boycott particular customers.

Unless gained properly (e.g. public domain, media, customers, data providers), employees must not provide or receive from competitors any information on the following areas (non-exhaustive list):

- pricing,
- profit margin,
- marketing strategies,
- promotional plans,
- costs,
- market share,
- development or improvement of products.

More details are available for our sales and procurement departments.

### ***We act with integrity***

Integrity describes a behaviour that includes inter alia honesty, reliability and respect.

Professional and ethical behaviour in all interactions, e.g. with customers, suppliers, colleagues and other contacts, is the way we work at REUSS. Everyone must be aware of the legal and ethical requirements that apply to their areas of business and responsibility. In case of uncertainty or doubt, contact your superior.

### ***We comply with applicable laws***

Compliance with applicable laws is the foundation of how we work. This includes applicable laws of the countries of our customers and areas of business conduct.

Most important laws are the following:

- Anti-corruption laws: we always withstand from offering or accepting bribes, kickbacks or any other type of improper preferential benefit.
- Competition laws: we compete fairly and comply with all laws designed to protect competition.
- Money Laundering laws: we never take illegally offered funds and never attempt to conceal or “launder” illegally received funds or make the source of the funds appear legitimate. We report any suspicious transactions.
- Import, Export and Trade laws: we always comply with all laws, rules and regulations that govern trade activities, including export controls and anti-boycott regulations.
- Direct and Indirect Tax laws: we honestly reflect all transactions in our books and records and timely fulfil all tax reporting obligations.
- Human Rights: We act in compliance with human rights (see above).

### ***We avoid conflicts of interest***

WILHELM REUSS respects the right of each employee to manage her or his personal concerns. Nevertheless, an employee’s personal interests must never improperly influence (or appear to influence) the performance of their duties towards the company.

Conflicts of interest shall at any time be avoided, in particular with respect to the following:

- Personal Relationships: employees should not participate in any business decision that could benefit an individual with whom they have a close personal relationship at a cost or detriment of any kind to any member of WILHELM REUSS.
- Gifts and Business Entertainment: providing and receiving modest gifts or entertainment can be beneficial to long-term business partnerships provided they are (i) reasonable and appropriate for the situation, (ii) not offered to improperly influence a business decision and (iii) permissible under applicable law. Gifts and entertainment should always be in good taste and are considered courtesies, not regular practice. All employees should be very careful in providing and receiving gifts and, in case of doubt, contact their direct superior or the Compliance Helpdesk.

### ***We seek guidance***

Any employee may request at any time guidance about how to comply with applicable law or this Code of Conduct. Further, employees that seek advice on a personal conflict of interest or suspect violations of law, this Code of Conduct, or any other company policy, are invited to contact any of the following channels,

- the responsible direct superior,
- any member of the KRÜGER GROUP compliance team,
- the Compliance Helpdesk (compliance-helpdesk@krueger.de)
- the General Counsel of the KRÜGER GROUP, or
- the Managing Directors of WILHELM REUSS.

We investigate any actual or suspected Code violations promptly, fairly and in accordance with legal obligations. We will maintain confidentiality to the greatest extent possible while fulfilling our obligations to investigate possible breaches and to act legally at all times.

## ***We are committed to safe and healthy working conditions***

For REUSS, it is of great importance to provide a safe and healthy working environment. In this regard we operate in compliance with relevant safety standards and have systems in place to detect and manage potential risks to our employees. A team of health and safety experts has been established to prevent occupational injuries and accidents. The team keeps up to date and meets regularly to discuss new insights and the path to continuous improvement. Workplaces and work equipment complies with applicable laws and requirements. The employees are regularly updated and trained on health and safety issues and are provided with the appropriate personal protective equipment.

REUSS has several company agreements in the area of work and health protection, e. g. additional company medical care for examinations adapted to the work group, and workplace medical advice, as well as subsidies e.g. for computer workstation glasses, safety shoes and adapted hearing protection.

### **WILHELM REUSS' guidelines in the field of health and safety at work:**

- We promote health-conscious behavior.
- We do not tolerate any manipulation of protective equipment and punish violations.
- We ensure a smooth emergency organization (first aid, fire protection).
- We also rely on the continuous improvement process in occupational health and safety.
- We stand for occupational safety at eye level.
- We require all employees to report safety-related defects immediately.
- We promote the employment of severely disabled people.
- We are regularly audited by our customers and other parties.

## ***We prevent working hours from becoming excessive***

Safe and healthy working conditions also include that employees shall not work for longer than the working hours permitted by law and shall take the breaks required by law. Official public holidays are observed, and workers are not regularly asked to work more than 48 hours per week and, including overtime, more than 60 hours per week.

Overtime is performed voluntarily and must be remunerated separately in accordance with national law or with compensatory time. Every employee is entitled to at least one day off after six consecutive working days.

## ***We ensure freedom of association and the right to collective bargaining***

WILHELM REUSS respects the right to join or form a labour union in accordance with the law without fear of reprisal, intimidation, or harassment. Workers (including employees, contractors, temporary, seasonal, part-time and other workers) have the right to engage in collective bargaining, and the statutory right to strike, to resolve workplace and wage issues.

## ***We respect our colleagues***

Respecting colleagues and other individuals includes treating people with fairness, offering everyone equal opportunities, and treating with equality and equity. A work environment that

is free from harassment and discrimination is the basis of respect. At REUSS we work as a team and value every input. We create a good working atmosphere through open communication with each other.

### ***We ensure safety of our products and data***

Providing safe products is the cornerstone of our business. No customer shall be harmed by our products. To achieve this, we follow defined processes and specifications.

Equally important is the protection of confidential data and information from abuse. This includes inter alia trade secrets, contracts, manufacturing, customers, employee data. All employees are requested to maintain confidentiality.

### ***We follow our environmental policy, work energy efficient, climate- and resource-friendly***

By using ingredients of predominantly natural origin our business relies on an intact environment. Therefore, the protection of the environment and prevention of environmental burdens is of great importance to REUSS. Our main priorities are defined on the bases of our greatest impact: Combating climate change and sourcing raw materials like palm oil and cocoa, to have a positive impact on biodiversity.

Short and long-term targets are defined by our managing directors together with the Management Board of the KRÜGER GROUP and include energy and emission reduction targets as well as the reduction of material use (e.g. packaging) and the sparing use of resources. We strive for continuous improvement not only in the establishment of a management system but primarily with regard to our environmental performance. Compliance with environmental laws and regulations is essential to our business. This is also part of the General Terms and Conditions of Purchase of the KRÜGER GROUP.

### ***Find out more about our resource and climate friendly business ethics below:***

#### **Resource-friendly, quality driven**

The protection of the environment and the sparing use of natural resources (e.g. commodities, energy, water) are of high value to REUSS. We are committed to acting environmentally responsible by minimizing the impact of our business operations, supporting environmental protection, recycling, and energy conservation, keeping air and water clean and reducing waste.

Our short- and long-term targets lead us to permanently reduce resource consumption and waste and thus continuously improve the level of protection of the natural resources. We minimize material used for our packaging, improving its recyclability, using more recycled materials and certified cardboard and we have installed several measures to reduce food waste. REUSS complies with all applicable environmental laws and related legislation in the countries in which we operate.

With great ambition, we dedicate our work to high quality products to offer our customers safe, legal, and authentic products. This also contributes to resource efficiency.

We offer our customers the option to choose certified raw materials for their products and thus contributing to less resource and energy consumption.

### **Climate-friendly, energy efficient**

Since 2014 we have had a certified energy management system (DIN EN ISO 50 001). In 2020 we started to calculate our Scope 1 and Scope 2 emissions, targeting at a reduction of 50 % till 2030 and of 100 % till 2040. 2024 we plan to purchase 100 % green power and harvest own solar power. We have projects in place to increase technology efficiency and further reduce energy and heat loss. We are on the way to establish a strategy for Scope 3 emissions reductions, to be able to participate in SBTi. Our emissions reductions approach is in line with the overall accepted approach of avoiding, reducing and only as a final option compensating.

### ***Purchasing policy for Palm oil***

The products of REUSS contain a significant proportion of fat and oil. Due to its technological properties, palm oil is widely used. Being aware of the environmental and social challenges faced by conventional palm oil, REUSS follows the policy of exclusively purchasing palm oil that is certified by the Round Table on Sustainable Palm Oil (RSPO). This policy has been in practice since 2015. We acknowledge our responsibility and emphasize our compliance with the Shared Responsibility of RSPO.

### ***Commitment to no-deforestation sourcing***

Natural forests are of great value for the world, but the magnitude of destruction of forests in the last 30 years has significant social, economic, and environmental impacts, not only on local but also on global level. Deforestation is a main driver of climate change and biodiversity loss. WILHELM REUSS is committed to protecting forests and against deforestation.

WILHELM REUSS follows the FAO definition of “forest” and the definition of the Accountability Framework Initiative (Afi) for deforestation: Deforestation is defined as conversion (whether legal or illegal) of natural forests to agriculture, livestock production, or other land uses, as well as severe or sustained degradation. We support zero gross deforestation, meaning that deforestation is completely forbidden and compensation through reforestation is not allowed. Cut-off-date for deforestation is 31.12.2020.

REUSS supports the long-term protection of natural forests by using only RSPO palm oil in the manufacture of all products, using certified cardboard for packaging and by offering customers the option to use certified raw materials (Fairtrade, Rainforest Alliance, Organic) and thus participating in international programs for the preservation of the environment.