GROPPER
QUALITÄT & IDEEN SEIT 1929

Code of Conduct

Molkerei Gropper GmbH & Co. KG

for employees

Version 2 – October 2026

Foreword from the Management

Dear Sir or Madam,

Our Code of Conduct defines who we are: a company committed to quality (see Section 2.3), environmental responsibility (see Section 3), and ethical operations. It provides everyone working with or alongside us a clear, shared understanding of the values at the heart of everything we do. At the same time, it clarifies our position on social and environmental issues and shows how we apply them in our daily operations.

Our responsibility as a dairy producer extends well beyond the food we make. Our Code of Conduct reflects our core operational values. Beyond protecting employee rights and supporting our communities, it ensures animal welfare and the responsible use of natural resources. It is both our aim and our aspiration to be leaders in all these areas.

The dairy industry faces significant challenges in terms of its environmental impact and sustainability. This guide reflects our ongoing commitment to evaluating our responsibilities toward our staff and society (see Section 2), as well as nature, the environment & and animal welfare (see Section 3), and to continuously improving ourselves in line with our corporate principles (see Section 4).

Against this background, we are therefore setting specific, ambitious targets, such as reducing our carbon footprint and improving our waste management. We pursue these objectives to secure our company's success and protect the future of the Earth for generations to come.

Our Code of Conduct is our commitment to tackling these challenges and bringing about positive change. Compliance is essential to our sustainability goals. We expect all employees and stakeholders to actively support this commitment. We will carefully monitor compliance with these standards to ensure that our values are upheld in every aspect of our business.

We would like to thank everyone who has supported us so far and who will continue to do so on our shared journey.

The Management

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1 Preamble

As a dairy company, we have a special responsibility, because our products are an essential part of many people's daily diet. Quality, safety and reliability are therefore at the heart of everything we do. At the same time, we are part of a value chain that is closely linked to agriculture, nature and social prosperity.

This Code of Conduct sets out the core values, principles and standards that guide our actions. This binding framework ensures we act responsibly and with integrity. It aligns our operations with the nature, environmental, and animal welfare standards in Section 3—guaranteeing accountability to our colleagues, business partners, agricultural holdings, society and the environment.

Legal compliance and ethical conduct are just the starting point for us. We build on that foundation with a strict commitment to transparency, fairness, and mutual respect. For us, integrity is the foundation of credible corporate governance. We align our responsible conduct with internationally recognised standards, in particular the principles set forth by the UN Global Compact, the core labour standards of the International Labour Organisation (ILO), the United Nations Universal Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises.

We regard sustainability as a long-term corporate responsibility. We demonstrate this through the prudent use of natural resources such as energy, water and raw materials (see Sections 3.1, 3.3), the reduction of waste, emissions, harmful soil degradation, and water and air pollution (see Sections 3.1 and 3.2), the responsible handling of chemicals and other hazardous substances (see Section 3.3), respect for animal welfare (see Section 3.5) and ensuring high-quality and safe food (see Section 2.3). These standards are expected to be observed throughout the entire value chain.

We respect the dignity and rights of all people. We are committed to providing a safe, healthy and inclusive workplace built on mutual respect and collaboration. We all share the responsibility to bring our culture to life and help it grow.

This Code of Conduct applies to all persons involved in our business operations, irrespective of the legal nature of their employment relationship, in particular: permanent and fixed-term employees, agency workers, freelancers and other persons without employee status who work for us, as well as apprentices and similar persons undergoing training (hereinafter referred to as 'staff' or 'employees'), regardless of their role or position. It serves as a guide and compass for decision-making in a professional context.

We expect any potential risks, misconduct or uncertainties to be addressed openly. We can only protect our long-term shared values through responsible action, open dialogue and transparency.

2 Employees & Society

Our employees are the key to our company's success. Their knowledge, commitment and sense of responsibility shape not only our products, but also our corporate culture and the way we are perceived by society. We strive to be a trustworthy employer that creates safe working conditions, promotes personal development and fosters a culture of mutual respect. At the same time, we take responsibility towards the society in which we operate and are committed to transparency, cooperation and dialogue. This is also reflected in our participation in recognised initiatives such as SEDEX (Supplier Ethical Data Exchange), through which we promote social, ethical and sustainability standards throughout our business operations and value chain, including fair working conditions, health and safety at work, efficient management of resources and waste, and fair business practices.

2.1 Occupational health and safety

The health, safety, and well-being of our employees are our top priority. Safe working conditions are a fundamental prerequisite for sustainable business success. We are committed to complying with all applicable statutory and regulatory health and safety provisions and to continuously improving our practices. This is also reflected in our occupational health management system.

We design our workplaces to minimise health and safety risks by combining technical, organisational and personal security measures with frequent team training. Safety standards relating to the provision and maintenance of the workplace, workstations and work equipment must always be observed. Our employees are required to comply with safety guidelines, use personal protective equipment and report any safety-related incidents or defects immediately. All staff members are entitled and encouraged to take necessary breaks to prevent excessive physical fatigue.

We focus on prevention and education to promote the health of our staff and foster a health-conscious work environment. Amongst other things, this includes in-house information and training initiatives alongside programmes run in collaboration with external partners. Topics such as health promotion and addiction prevention are regularly addressed and further developed.

Working whilst under the influence of alcohol, illegal substances or other intoxicating substances jeopardises personal and workplace safety, which is against company policy. Our company agreements support employee well-being through internal policies and initiatives like non-smoking seminars.

Managers have a particular responsibility for health and safety in their departments. They drive risk identification, enforce safety measures, and foster a strong culture of safety. We regard health and safety at work as a shared responsibility of all staff members.

2.2 Food safety & hygiene

We take our responsibility as a dairy producer very seriously, which is why we hold ourselves to the highest standards of food safety and consumer health. Our products are designed, manufactured, stored and transported to guarantee safety and full legal compliance when used as intended.

We operate food safety management systems based on recognised standards and risk-based approaches, such as HACCP principles and international certification requirements like the IFS. Our production, warehousing and logistics processes are structured accordingly to identify potential hazards at an early stage, assess them and manage them effectively. Clear procedural guidelines, standardised control mechanisms and regular internal and external audits ensure that these requirements are consistently implemented.

The organisation prioritises turning food safety principles into daily practice. This encompasses technical and organisational measures in addition to personnel awareness and conduct. Training, awareness-raising initiatives and transparent communication help to systematically prevent food-related risks.

When we develop, manufacture and supply our products, we also consider the impact of their intended use. Products must be properly designed, labelled and accompanied by information so that they are safe and do not pose any avoidable risks to consumers when used correctly. This particularly includes accurate, comprehensive and clear information on ingredients, allergens, storage, shelf life and use.

Employees are responsible for upholding and continuously improving food and product safety standards throughout the entire product life cycle. Employees who are responsible for handling food or carrying out production-related tasks play a particularly important role in this regard. You are required to comply with hygiene regulations, to report any deviations or irregularities immediately, and to play an active part in ensuring food safety. Our food safety culture proactively targets and prevents both food defence risks and food fraud.

2.3 Quality assurance & traceability

Our company prioritises reliable product quality and seamless traceability to build lasting trust and ensure safety.

We operate structured quality management systems that cover every stage of our value chain from the collection of raw milk to processing, packaging and delivery. All quality-related processes are subject to clearly defined guidelines, frequent inspections and systematic documentation. Any deviations from specified requirements are analysed and rectified through appropriate corrective and preventative actions.

The traceability of raw materials, packaging materials, and both intermediate and finished products is guaranteed at all times. This enables us to respond quickly, effectively and transparently, for example if quality issues or product recalls arise.

Compliance with product specifications and customer requirements is mandatory. Product approvals are granted exclusively by authorised personnel and only when all specified requirements have been met. Deviations, changes and quality risks are systematically recorded, assessed and managed through appropriate measures.

Our employees are required to comply with quality-related guidelines, keep accurate records and report any irregularities without delay. Furthermore, we ensure that all relevant consumer information (especially ingredients, allergens, storage, shelf life and use) is provided accurately, comprehensively and in a way that is easy to understand.

2.4 Equality, diversity & prohibition of child labour and forced labour

We respect the dignity and rights of all people and promote a work environment characterised by mutual respect, openness, fairness and inclusion. This ensures all team members can contribute equally, leverage their unique skills, and feel genuinely valued—regardless of their personal background. We leverage diversity as a core catalyst for performance, innovation and long-term success.

We ensure fair, transparent and legally compliant remuneration aligned with statutory requirements. We always comply with minimum wage regulations. Furthermore, employees may terminate their employment at any time, subject to the applicable contractual or statutory notice periods.

We do not tolerate any form of discrimination or unfair treatment, in particular on the grounds of gender, age, ethnic or social origin or ancestry, religion or belief, political opinion, health status, disability, sexual identity or orientation. Decisions regarding recruitment, development, remuneration and promotion are based solely on professional aptitude, performance and qualifications. Harassment, bullying or disrespectful behaviour will not be tolerated. Employees are encouraged to raise any concerns about discrimination or inappropriate behaviour, or to report them via the designated internal channels.

Child labour and any form of forced or compulsory labour will not be tolerated. This applies without exception to our own company as well as to our business partners and direct suppliers (hereinafter 'suppliers') throughout the value chain within the meaning of the LkSG (German Supply Chain Due Diligence Act). We do not employ children under the age of 15 or under the age at which compulsory schooling ends. We condemn slavery or practices akin to slavery, such as the sale of children and child trafficking, debt bondage and serfdom, as well as the forced and compulsory recruitment of children. We condemn these practices just as much as the recruitment, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances.

The same applies to the recruitment, procuring or offering of a child for unlawful activities, in particular the production of or trafficking in drugs. Employment of individuals under the age of 18 is prohibited in any role or environment likely to compromise their health, safety, or morals. Any form of domination or oppression in the workplace, such as through extreme economic or sexual exploitation and humiliation, is prohibited. Employment relationships must be entered into voluntarily and must not be influenced by coercion, threats or unlawful restrictions on freedom of movement.

In the event that child labour is identified in breach of these principles, we have a policy in place to prevent and combat child labour, which ensures that the affected children are protected and that appropriate remedial measures are taken.

2.5 Respectful cooperation

Our corporate culture is based on respectful, trusting and cooperative working relationships. We expect all employees to treat one another fairly, objectively and with respect – regardless of their hierarchy position, role or personal background. Open dialogue, constructive feedback and transparent communication foster mutual trust and improve collaboration and the quality of decision-making. Conflicts should be addressed at an early stage and resolved in a solution-oriented manner.

We recognise our employees' right to assemble and to form employee representative bodies. Cooperation with the elected works council must be based on trust and be constructive, whilst both parties show mutual respect for each other's respective roles and rights, in particular the right to strike and the right to collective bargaining. The aim of this dialogue is to balance competing interests, to manage change transparently and to develop sustainable solutions together. Social dialogue helps to foster a work environment that is consistently fair, stable and respectful. Employees are free to organise themselves or to join an employee representative body.

Discrimination or retaliation against employees for creating, joining, or participating in a workers' representative body is strictly prohibited.

2.6 Continuing professional and skills development

The professional and personal development of our staff is a key prerequisite for the company's long-term success. We support professional development at every stage of a career – from joining the company and ongoing development in day-to-day work to training and qualification programmes as well as individual development opportunities.

We are committed to providing, updating and expanding appropriate opportunities for further training and skills development, and to regularly these. That is why we also place great emphasis on role-specific workshops for professional development at team and departmental level, as well as training programmes for managers.

Training courses are not only designed to provide professional qualifications, but also to enhance quality, safety, accountability and sustainable practices. In doing so, we consider both operational requirements and individual potential.

Managers are encouraged to identify areas for development, support staff in their development and actively promote further training initiatives. Employees are encouraged to take part in the offered training courses and to continually develop their skills. To us, continuous learning is a shared responsibility that thrives on open communication, initiative and commitment.

2.7 Deployment of security forces

Whenever we engage and deploy private security personnel to protect a business project, we select them carefully and provide them with proper training. Notably, security forces are reminded of the prohibition of torture and cruel, inhumane or degrading treatment, as well as the prohibition of causing bodily harm or loss of life, respect for the freedom of association and assembly, and the duty to comply with applicable laws and regulations. They are also monitored to ensure compliance with these prohibitions and obligations. Our suppliers are also obliged to provide appropriate training for and supervise the security staff they employ.

2.8 Social commitment

As a company, we take responsibility for the society in which we operate, as well as for wider global developments. Our social commitment is an integral part of our corporate culture and encompasses both regional and international initiatives.

We support charitable organisations and social institutions through product donations and financial contributions. We specifically back support projects that help people facing difficult life circumstances, as well as organisations in the education and social sectors. We select projects responsibly and transparently, involving multiple internal departments within the company.

Furthermore, we are committed to long-term partnerships and initiatives that make a sustainable contribution to improving living conditions. Specifically, this focuses on advancing education and equal opportunity in structurally disadvantaged regions. We are convinced that education is a key foundation for social development and individual life prospects.

Beyond our direct involvement, we actively promote knowledge sharing. Through partnerships and by providing insights into how we work, we contribute to the advancement of sustainable and responsible business practices.

We expressly recognise and support our staff's voluntary and charitable work. For us, social commitment is a shared responsibility that extends beyond the boundaries of the company and makes a positive contribution to society and the community.

3 Nature, the environment & animal welfare

The principles set out in this chapter regarding the responsible treatment of nature, the environment and animals are an integral part of our corporate responsibility as a dairy. Our business operations rely heavily on natural resources and agricultural production and are therefore inextricably linked to the protection of the environment and animal welfare. We are aware of the environmental and social impacts of our actions and are addressing it through the measures described in Section 3 to identify, assess and minimise any negative impacts at the earliest possible stage. The following principles set out the binding framework for action relating to the environment, resources and animal welfare within our company and throughout the value chain.

3.1 Environmental and resource protection

Compliance with the national and international environmental regulations applicable to us, as well as the responsible use of natural resources such as water, energy and raw materials, are central aspects of our corporate responsibility. We recognise that our business activities have an impact on the environment and the climate, and we are committed to systematically identifying, assessing and minimising the risks listed below as far as possible.

Raw materials are used in a responsible and resource-efficient manner. We make efficient use of the materials we employ, optimise material consumption and promote the use of alternatives that can reduce material, energy or water consumption or the volume of waste generated, insofar as this is technically and economically feasible. The aim is to reduce environmental impacts such as emissions, waste and effluent throughout the entire value chain and to conserve resources such as water, energy and raw materials in the long term. To achieve this, we also encourage our suppliers to take appropriate measures to reduce material consumption, energy use, water consumption, waste and emissions.

Furthermore, we are working to continuously develop our environmental and resource protection measures and to improve them beyond the requirements of the law. This specifically includes the efficient use of energy, water and raw materials, as well as the reduction of waste, emissions, harmful soil degradation, water and air pollution, and other environmental impacts. The environmental aspects mentioned above are given due consideration in business decisions and are integrated into the relevant planning, investment and operational processes.

Water is a natural resource that is essential to our business operations. We are committed to using water responsibly and efficiently throughout all our production and operational processes. Our aim is to systematically monitor water consumption, identify opportunities for savings and avoid any negative impact on water resources. Water management forms part of our environmental management system. In doing so, we account for direct water consumption and the potential impact of our business activities on water quality.

Our employees are encouraged to play an active part in protecting the environment and conserving resources as part of their respective roles. This includes the responsible use of materials and resources, compliance with internal environmental guidelines, and early reporting of environmental risks or non-conformities.

3.2 Wastewater, waste & emissions

We are committed to managing wastewater, emissions, harmful soil degradation, water and air pollution, and waste in a responsible, lawful and transparent manner throughout all production and operational processes, as set out in detail in this Code of Conduct. Our goal is to keep emissions into the air, water and soil as low as possible and to identify and minimise potential environmental impacts early on through the measures described below. We always upload the prohibition on causing harmful changes to the soil, water pollution, air pollution, harmful noise emissions or excessive water consumption, which significantly impairs the natural foundations for the preservation and production of food, denies a person access to safe drinking water, hinders or prevents a person's access to sanitation, or harms a person's health.

Wastewater is treated, monitored and documented in accordance with the applicable legal requirements. Emissions, particularly in the form of greenhouse gases and air pollutants, are regularly recorded and assessed. Where technically and economically feasible, we implement measures to reduce these emissions and promote the use of modern technologies to reduce greenhouse gases and air pollutants.

For us, waste prevention takes precedence over recycling and disposal. We are committed to systematically recording and sorting waste and ensuring it is properly recycled or disposed of. Hazardous substances and waste are subject to special protection and control measures. Employees working in areas where such waste may be generated (e.g. production) are required to strictly comply with the applicable regulations, internal processes and work instructions, and to respond immediately in the event of malfunctions or deviations. This way, we reduce waste volumes and the resulting environmental impact across our business operations.

Our climate action is structured around scientifically sound and validated climate targets that are in line with the Science Based Targets initiative (SBTi). These targets serve as a framework for reducing greenhouse gas emissions and ensuring that our business activities are aligned with climate sustainability in the long term.

In addition to greenhouse gases, we also consider other airborne emissions that may arise from our production and logistics processes. Amongst other things, this includes emissions of particulate matter, odours, noise and other air pollutants. We are committed to monitoring and assessing such emissions in accordance with the applicable legal requirements and, where technically and economically feasible, to reducing them. Our actions are aimed at minimising any adverse impact on the environment, the local community and our staff.

3.3 Sustainable production & use of resources

Our production processes are designed to combine quality, efficiency and sustainability. For us, sustainable production means producing safe, high-quality food whilst simultaneously optimising the use of natural resources such as energy, water and raw materials, reducing losses and minimising environmental impacts such as waste, effluent and emissions throughout the entire value chain.

We promote the use of energy- and resource-efficient processes and the continuous improvement of production facilities. In doing so, we consider the entire life cycle of our products, from the extraction of raw materials to processing and packaging, as well as transport and logistics.

We ensure that chemicals and auxiliary materials are handled conscientiously, safely and in accordance with the law. We aim to avoid the use of hazardous substances as far as possible, or to replace them with less hazardous alternatives. The use of hazardous substances is subject to a defined approval process involving several specialised departments. This specifically includes the internal hazardous substances officer(s), the occupational safety specialist and the environmental management officer. Hazardous substances may only be used once they have been properly assessed and approved. The handling of authorised hazardous substances is carried out exclusively by trained staff and in accordance with the applicable safety, environmental and health and safety regulations.

Through their quality-conscious, compliant and responsible conduct in day-to-day production, our employees are instrumental in putting these principles into practice. Suggestions for improvements aimed at increasing efficiency, conserving resources or preventing waste are expressly welcomed and will be considered. For us, sustainable production is an ongoing process of consistent review, adaptation, and continuous improvement.

3.4 Sustainable procurement

Our responsibility towards the environment, the climate and society does not end at the boundaries of our own sites. It spans our entire value chain, with a core focus on how we source our raw materials, components, and services. We expect our suppliers to comply with applicable legal requirements and recognised environmental, social and animal welfare standards.

Our supplier selection and management process weighs quality, safety, and cost against environmental and social standards. Amongst other things, this includes environmental management, resource efficiency, labour and human rights, and the responsible use of natural resources. Environmental management includes measures such as those described in Section 3.2. We would like to draw your attention here to our Code of Conduct for Suppliers.

We aim to establish long-term partnerships with suppliers who share our values and are willing to play an active part in risk-based improvement measures relating to environmental, social and animal welfare issues.

Breaches of fundamental environmental, social or animal welfare standards will not be tolerated. We resolve these issues through dialogue and corrective action, enforcing strict consequences where warranted. We require our suppliers to respect international, national and traditional rights to land, forests and water bodies, and to comply with the prohibition on unlawful evictions and the unlawful deprivation of land, forests or water bodies, whenever they acquire, develop or otherwise utilise land, forests or water bodies whose use provides a person's livelihood.

3.5 Animal welfare & biodiversity

As a dairy, we have a special responsibility for the welfare of the animals. That is why animal welfare is an integral part of responsible milk production for us, making it essential to a sustainable food system. We are actively committed to ensuring animal-friendly husbandry and production conditions.

We expect our milk suppliers to comply with all applicable legal requirements and recognised standards relating to animal welfare and health. This specifically includes species-appropriate husbandry, proper feeding, care and attention, as well as the responsible handling of sick or injured animals. We expressly support measures aimed at the continuous improvement of animal welfare.

For us, the protection of animals is inextricably linked to the preservation of functioning ecosystems and biodiversity. We take the impact of our business activities on biodiversity and existing ecosystems into account, particularly in relation to agricultural production and the extraction of raw materials.

A significant proportion of our raw milk processing involves animal-welfare milk and organic milk from organic farming. This way, we support production methods that meet high standards of animal welfare, environmental protection and resource conservation, whilst also helping to promote biodiversity. Organic farming makes a particularly important contribution to the conservation of natural habitats.

For us, animal welfare and biodiversity are long-term commitments shared across our entire value chain, which we are continuing to develop in collaboration with our agricultural partners. Transparency, dialogue and regular review are key elements in this regard. The goal is to achieve a lasting balance between animal welfare, biodiversity, product quality and economic stability.

4 Corporate principles

Integrity, reliability and compliance with the law form the foundation of our business practices. As a dairy company, we have a responsibility towards our employees, business partners, customers and the public, and we base our conduct on clear ethical standards. The following corporate principles establish a binding framework for lawful, transparent and responsible conduct in day-to-day business operations. They apply to all staff, regardless of role or position, and serve as the cornerstone of our credibility and enduring success.

4.1 Integrity, anti-corruption & prevention of money laundering

Ethical conduct is an essential prerequisite for credible, responsible and sustainable business practices. We take a firm stand against all forms of corruption, bribery, the granting of improper advantages and any other form of undue influence. We make business decisions solely based on objective criteria such as quality, performance, price, the sustainability aspects listed in Section 3, and reliability.

Directly or indirectly offering, promising, granting or accepting improper advantages is prohibited. This particularly applies to dealing with business partners, suppliers and public officials. Even the mere appearance of undue influence must be avoided. Sensitive transactions require heightened scrutiny. This particularly applies to gifts, invitations, hospitality, travel or other benefits that could be perceived as personal advantages or give the impression of improper influence. Gifts or considerations are permitted only if they conform to standard business practices, reasonable customs, and legal requirements. Sensitive transactions must be handled transparently and, where necessary, approved internally in advance. Prohibited, inappropriate or unauthorised payments are not permitted. If in doubt, refrain from granting or accepting gifts.

Fraudulent behaviour will not be tolerated. This specifically includes deliberate deception, misrepresentations, manipulation or other acts intended to secure an unlawful advantage for oneself or third parties, or to cause harm to the company, business partners or other stakeholders. We are committed to acting in a transparent, truthful and accountable manner in all our business processes.

We also strictly reject any form of money laundering. This specifically includes concealing the origin, ownership or destination of assets derived from illegal sources, as well as channelling them into the legal economic system. We are committed to conducting business relationships and transactions in accordance with the applicable legal requirements and to preventing money laundering risks.

Employees are required to disclose potential conflicts of interest, irregularities or suspected cases early on. When in doubt, they must consult the relevant internal departments. Any indications of possible misconduct, including suspected cases of fraud or money laundering, must be reported immediately via the designated reporting channels. Our commitment to responsible governance and a culture of integrity drives how we prevent corruption, fraud, and money laundering.

4.2 Privacy Policy & Confidential Information

Protection of personal data and responsible handling of confidential information are key elements of our corporate principles. We respect the right to informational self-determination and are committed to complying with all applicable data protection regulations.

Personal data relating to employees, members, business partners and customers is collected, processed and stored only to the extent necessary and permitted by law. Access to such data is restricted to authorised persons and is granted solely for defined purposes. Employees are obliged to treat personal data as confidential and to protect it from unauthorised access. Furthermore, we ensure that data subjects are informed about the processing of their data and are able to exercise their statutory rights, in particular the rights to access, rectification and erasure.

Trade secrets, business secrets and other confidential information must also be treated with particular care. Disclosure to unauthorised third parties, including private contacts, is prohibited. This obligation continues beyond the end of the employment relationship. Discretion is a fundamental prerequisite for trust and partnership-based collaboration.

4.3 Protection of corporate assets & IT security

Our company's tangible and intangible assets are essential to our financial growth. Amongst other things, this includes plant, machinery, IT systems, data, know-how and other operational resources and information.

We expect all employees to handle company assets with carefully, responsibly and strictly for their intended purpose. With a few exceptions, company assets must be used exclusively for business purposes and must be protected against loss, damage, theft or misuse. Any irregularities or security-related incidents must be reported immediately.

The security of our IT systems and information is a top priority. Employees are required to comply with IT security guidelines, protect access points and support technical and organisational measures to ensure information security. Cyber risks, data loss and security incidents must be taken seriously and dealt with in accordance with internal policies.

4.4 Compliance with laws & internal policies

Compliance with laws, regulations and official requirements is fundamental to how we do business. Furthermore, we are committed to complying with all internal guidelines, regulations and instructions that set out the specifics of our business practices.

Employees are responsible for familiarising themselves with the statutory and internal requirements relevant to their designated role and for complying with them.

In the event of uncertainty or conflicting objectives, employees are encouraged to consult their supervisors or the relevant specialist departments at an early stage. Any concerns regarding possible breaches of the law or internal regulations should be raised openly or reported via the designated channels. Compliance with regulations is the foundation for trust, legal certainty and long-term business success.

5 Final provision

This Code of Conduct provides the binding framework for responsible, lawful and ethical conduct within our company. It only becomes effective through consistent application, transparent processes and clear lines of responsibility. The following provisions set out how reports of misconduct are handled, to whom the Code applies, and what consequences may result from breaches. The goal is to secure long-term reliability, legal compliance, and trust in our daily operations.

5.1 Whistleblower reporting system

Treating one another with integrity and responsibility is an essential part of our corporate culture. This also means that we take reports of possible misconduct and complaints regarding work-related issues seriously and follow them up thoroughly. We promote an open, transparent culture of reporting, in which all employees feel confident about raising concerns.

We provide all employees with a confidential whistleblower system via Ratisbona Compliance, which can be used to report potential breaches of legal requirements or internal policies, such as this Code of Conduct, and to raise concerns regarding working conditions. This specifically includes issues such as working hours and pay, equal treatment, health and safety at work, environmental risks and other company-related matters.

The whistleblowing reporting system is accessible to all staff and is designed to minimise linguistic, technical or organisational barriers as far as possible. Reports can be submitted via confidential digital channels, anonymous communication channels or in a secure discussion forum. Use of the system is voluntary and can take place independently of hierarchical structures.

Incoming reports are processed in accordance with the defined Ratisbona Compliance process and are guided by the legal requirements of the Whistleblower Protection Act (HinSchG). Once a report has been received, an initial assessment of the facts is carried out. If necessary, further information will be obtained through a confidential exchange with the person making the report. The process is then evaluated and appropriate recommendations for action are drawn up. Personal data will only be disclosed with express consent.

We ensure that whistleblowers do not have to fear discrimination, reprisals or any other form of retaliation. Comments and concerns will be handled with the highest level of confidentiality. The procedure strictly protects the identity and interests of everyone involved.

The whistleblowing reporting system must not be used to make allegations that are knowingly false or inaccurate due to gross negligence. Submitting malicious or intentionally inaccurate reports is strictly prohibited and may result in disciplinary action or civil liability.

5.2 Scope of application & binding nature

This Code of Conduct applies to all staff members. It forms an integral part of our company policies and guides our daily professional conduct. Managers bear a particular responsibility for implementing and upholding the principles set out therein and are expected to lead by example.

All employees are required to ensure that their conduct complies with the provisions of this Code of Conduct and to familiarise themselves with the sections relevant to their area of responsibility. To support implementation, all staff members must attend a compulsory training course. Managers must also ensure that the Code of Conduct is understood and implemented within their areas of responsibility. The relevant departments provide support with the interpretation, implementation and further development of this set of rules.

Breaches of statutory requirements, this Code of Conduct or other internal guidelines will not be tolerated. They will be carefully investigated. Depending on the nature and severity of the breach, they may result in disciplinary action, claims for damages or further legal consequences. In this context, the principle of proportionality applies, as does compliance with the relevant provisions of labour law and co-determination law.

Upon taking effect, this updated version of the Code of Conduct supersedes all previous codes of conduct issued by Molkerei Gropper GmbH & Co. KG, as amended in the March 2024 version. Any amendments or additions require formal approval by the company and will be publicised in an appropriate manner.