

# UNGC Principles and OECD Guidelines Policy

## 1. Introduction

At Packmatic GmbH, we believe that corporate sustainability begins with a company's value system and its principles on business approach. To be a sustainable company means operating in ways that meet the fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption. These values and principles are consistently applied across all locations and business units, with an understanding that good practices in one area do not compensate for harm in another.

Our company is committed to maintaining the highest standards of ethical conduct and corporate responsibility. This is done through integrating the principles and guidelines put forth by the UNGC and OECD on business conduct. By following the principles, we aim to not only uphold our basic responsibilities to people and planet but also set the stage for long-term success.

## 2. Scope

This Policy applies globally to all facilities and to all employees of Packmatic GmbH, including full-time, part-time, permanent and temporary ones.

## 3. Policy

### Human Rights

#### *Principle 1: Support and Respect for Human Rights*

Packmatic GmbH understands that businesses have the potential to impact - positively and negatively - almost all human rights. Thus, we are committed to supporting and respecting the protection of internationally proclaimed human rights.

To ensure our business operations do not violate any human rights, we have a publicly available policy commitment to respect human rights.

#### *Principle 2: Avoidance of Complicity in Human Rights Abuses*

Respecting and supporting human rights also means avoiding complicity in human rights abuses. Complicity involves being associated with a human rights abuse caused by another company, government, individual, or group. While this risk may be higher in areas with weak governance and/or where human rights abuse is widespread, the risk of complicity exists in every sector and country.

To ensure that our company is not complicit in human rights abuses, we are committed to:

- Ensuring senior management and the board of directors are committed to upholding human rights standards.
- Working collaboratively with suppliers to address human rights risks and improve conditions throughout the supply chain.

## Labour

### *Principle 3: Freedom of Association and Collective Bargaining*

Packmatic GmbH recognizes and respects the right of employees to freedom of association and collective bargaining. In the rapidly changing global market, establishing genuine dialogue with freely chosen workers' representatives enables both workers and employers to understand each other's problems better and to find ways to resolve them. Freedom of association and the exercise of collective bargaining provide opportunities for constructive rather than confrontational dialogue.

We aim to uphold the freedom of association and the recognition of the right to collective bargaining by:

- Establishing regular and transparent communication channels to discuss workplace issues, conditions, and policies.
- Allowing employees to participate in union activities without fear of retaliation or discrimination.

### *Principle 4: Elimination of Forced and Compulsory Labour*

Forced labour not only violates fundamental human rights but also deprives societies of the chance to develop skills, nurture human resources, and educate children for the future workforce.

Packmatic GmbH is committed to eliminating all forms of forced and compulsory labour in our company by:

- Adhering to forced labour provisions of national laws and international standards.
- Making employment contracts available with clear terms and conditions.
- Writing employment contracts in languages understood by workers.
- Implementing rigorous hiring practices.

### *Principle 5: Abolition of Child Labour*

Child labour harms a child's development, depriving them of their childhood and time with their families. It can also cause severe physical and mental harm, or lead to slavery and sexual or economic exploitation. In nearly every case, it deprives children of education and healthcare, limiting their fundamental rights.

To help abolish child labour, Packmatic GmbH is:

- Becoming aware of countries, regions, sectors, and economic activities where there is a greater likelihood of child labour and responding accordingly with policies and procedures.
- Adhering to minimum age provisions of national labour laws and regulations.
- Verifying the age of all our employees using adequate and verifiable mechanisms.
- Taking measures to remove children below the legal working age when they are found in the workplace.

### *Principle 6: Elimination of Discrimination in Employment*

Packmatic GmbH is committed to eliminating discrimination in employment and occupation. Our goal is to foster an inclusive work environment for all employees, regardless of race, gender, age, religion, sexual orientation, or any other characteristic.

To ensure our workspace is free of discrimination as well as harassment, we will be:

- Instituting company procedures which make qualifications, skill, and experience the basis for the recruitment, placement, training, and advancement of staff at all levels
- Creating clear, accessible, and confidential reporting channels for incidents of discrimination and harassment
- Developing grievance procedures to address complaints, handle appeals, and provide recourse for employees where discrimination is identified
- Providing support to employees who have experienced discrimination or harassment

## Environment

### *Principle 7: Precautionary Approach to Environmental Challenges*

We know that taking a precautionary approach to environmental challenges will benefit all businesses in the long-run. For example, while preventing environmental damage may entail additional implementation costs, environmental remediation

often costs much more in the form of treatment costs or in terms of company reputation.

Thus, Packmatic GmbH is supporting a precautionary approach to environmental challenges by joining industry-wide collaborative efforts to share knowledge and deal with the issue of precaution, particularly for production processes and products where high levels of uncertainty, potential harm and sensitivity exist.

#### *Principle 8: Promotion of Environmental Responsibility*

As highlighted in the Rio Declaration, businesses have the responsibility to ensure that activities within their own operations do not cause harm to the environment. Furthermore, companies that are environmentally conscious will maintain an advantageous position in the marketplace through incentives such as tax cuts, permit programmes, and access to environmentally conscious consumers.

Packmatic GmbH will undertake various initiatives to promote greater environmental responsibility. These initiatives will include:

- Continually seeking to improve our environmental performance.
- Conducting meaningful engagement with relevant stakeholders.

#### *Principle 9: Development and Diffusion of Environmentally Friendly Technologies*

Developing and promoting the use of environmentally friendly technologies can help a company reduce its use of raw materials, leading to increased efficiency and innovation. Technological innovation will also create new business opportunities and increase the overall competitiveness of a company.

To encourage the development and diffusion of environmentally friendly technologies within our company, Packmatic GmbH will be investing in research and innovation to improve our environmental performance and promote sustainable practices.

## Anti-Corruption

#### *Principle 10: Work Against Corruption*

Corruption within companies can often lead to other adverse impacts such as human rights and labour violations. Therefore, implementing effective anti-corruption measures is a crucial step for an enterprise to prevent other negative impacts associated with business activities on people, planet, and society. We are committed to working against corruption in all its forms, including extortion and bribery.

To do this, Packmatic GmbH is committed to:

- Not engaging in any acts of corruption, including the offering, promising, or giving of gifts, monetary compensation, or other advantage to entities or individuals with whom we have a business relationship.
- Not making illegal contributions to candidates for public office, political parties, or organisations linked to political parties or political candidates.

## Taxation

Tax compliance is crucial as it helps contribute to the public finances and supports infrastructure and services that benefit the business environment and society.

To ensure compliance with legal obligations and local taxation laws, Packmatic GmbH is:

- Making timely tax payments and complying with the letter and spirit of tax law.
- Providing tax authorities with the information they require in a timely and complete manner to ensure effective and equitable application of tax laws.
- Adopting strategies to identify and evaluate financial, regulatory, and reputational risks related to taxation.

## Consumer Interests

Packmatic GmbH is committed to upholding fair business, marketing, and advertising practices, ensuring quality and reliability in our goods and services.

Specifically, we are:

- Ensuring goods and services meet all agreed or legal standards for consumer health and safety, including health warnings and safety information.
- Providing clear, accurate information for informed consumer decisions and presenting this information in a clear, accessible manner while considering disabilities and enabling product comparison.
- Avoiding deceptive, misleading, fraudulent, or unfair practices that harm consumers or competition.
- Promoting consumer education related to their business, helping consumers make informed decisions, understand impacts, and support sustainable consumption.
- Protecting consumer privacy by ensuring lawful, transparent, and fair data practices, offering participation and choice, and securing personal data.
- Cooperating with public authorities to combat abusive or deceptive marketing practices and prevent threats to public health, safety, or the environment from their goods and services.

## Science, Technology, and Innovation

Scientific research and technological innovation have driven productivity in all sectors, as well as the ability of enterprises to conduct due diligence and contribute to sustainable development. Packmatic GmbH believes that when companies are developing, financing, selling, licensing, trading, and using technology, including gathering data, as well as conducting scientific research and innovation, they must follow guidelines and comply with national laws, including privacy and export control regulations.

To honour our belief, we are:

- Adopting practices for safe, secure, and efficient technology transfer, enhancing data access and sharing for scientific innovation, respecting intellectual property and privacy.
- Enhancing transparency in data access and encouraging responsible data governance throughout the data cycle.

## Competition

Competition laws and regulations are crucial to the efficient operation of both domestic and international markets.

To foster overall welfare and economic growth by encouraging market conditions where the nature, quality, and price of goods and services are driven by competitive market forces, Packmatic GmbH is:

- Complying with all applicable competition laws and regulations.
- Refraining from entering into or carrying out anti-competitive agreements among competitors.

## Disclosure

Clear and comprehensive information is crucial for shareholders, investors, workers, communities, and society at large. To enhance public understanding of company structure, activities, and performance on environmental, social, and governance matters, there is a need to adhere to established disclosure policies, considering shareholder and stakeholder views.

Thus, we have committed to:

- Regularly disclosing timely, reliable, clear, complete, accurate, and comparable information on all material matters for the entire company and, where appropriate, by business lines or geographic areas.

- Following internationally recognised accounting and disclosure standards, avoiding insufficient or unclear information.

## 4. Implementation and Compliance

Packmatic GmbH will communicate our commitment to these principles to all employees and, on request, to partners and stakeholders. The progress and adherence to these principles will be monitored and reported, and corrective actions will be taken when necessary.

## 5. Roles and Responsibilities

This UNGC Principles and OECD Guidelines Policy is the responsibility of Luise Schilling (Head of People) of Packmatic GmbH.

## 6. Communication

This UNGC Principles and OECD Guidelines Policy is communicated on an annual basis to all employees. It is also displayed in our internal channel and available to contractors and other external stakeholders, including the public, via Packmatic GmbH's website.

## 7. Contact

For more information, please contact Luise Schilling (Head of People) or send an email to [people@packmatic.io](mailto:people@packmatic.io)

## 8. Revision history table

This Policy is reviewed each year or in the event of any change in related government policy or material changes to the company's operations.

This Policy was last approved in February 2026 by Matthias Geiss (Managing Director)

Version of the policy	Description of Changes
1.0	-