

August 2025

Berner Group Supplier Code of Conduct

Maintaining high business ethics and promoting sustainable development is the foundation of all activities at Berner Group. We strive to act correctly and responsibly to maintain the trust of all our stakeholders.

We also want to ensure that our suppliers and co-operative partners (hereinafter the "Supplier") act ethically and promote sustainable development in their operations and supply chains. These Supplier Code of Conduct principles define the minimum requirements that suppliers must adhere to in addition to applicable legislation and relevant international standards. Suppliers must also ensure that their subcontractors and other supply chain actors comply with these principles.

Berner is a member of the amfori Business Social Compliance Initiative (amfori BSCI), and this Supplier Code of Conduct is based on the ethical principles drawn up by amfori BSCI.

1. Compliance

The Supplier must comply with all applicable laws. Particularly important areas of law include those related to workers' rights, occupational safety, equality, non-discrimination, data protection and privacy, bribery and corruption, competition, environmental protection, and product safety.

2. Product safety

The Supplier must ensure the safety of all products. The Supplier is obligated to ensure that all products and services comply with applicable laws and regulatory requirements.

3. Human rights

The Supplier must respect and uphold all internationally recognized human rights and implement them in practice. The Supplier must establish processes and practices to ensure the respect of human rights.

The Supplier must follow applicable international recommendations, such as the UN Global Compact's ten principles, the International Labour Organization (ILO) core conventions, the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises, especially when national laws are not aligned with international human rights standards.

4. Non-discrimination

The Supplier must treat all employees equally and with respect. Discrimination of any kind is not tolerated, including but not limited to discrimination based on gender, age, religion, race, social background, disability, ethnic or national origin, union membership, political orientation or opinions, sexual orientation, illness, or any other factor leading to discrimination.

We also do not tolerate any form of violence, threats, inhumane or degrading treatment, subjugation, sexual or any other type of harassment. The Supplier must provide workers with the ability to report harassment and discrimination without fear of negative consequences.

5. Labor rights

The Supplier is obligated to comply with national legislation and respect all internationally recognized labor rights according to ILO conventions and the UN Global Compact principles. Where national laws are not aligned with international standards, the Supplier must follow international law.

The Supplier must treat its workers fairly, consistently, and with respect. The Supplier shall respect the dignity, health, safety, privacy, freedom of religion and conscience of all workers. The Supplier should provide decent and, when needed, flexible working conditions, and ensure equal treatment and opportunities during recruitment and throughout employment.

All employment must be based on documented contracts that do not leave employees socially, economically, or otherwise vulnerable. Permanent employment is preferred unless temporary or part-time work is justified (e.g., seasonal work). Subcontracting must not undermine workers' rights.

The Supplier must ensure that all workers are informed clearly and understandably of their rights, obligations, and working conditions both before and during employment.

6. Working hours and wages

Working hours must comply with national legislation and applicable collective agreements. The Supplier must respect reasonable working hours. No employee shall be required to work more than 48 hours per week, except for recognized exceptions defined by the International Labour Organization (ILO).

Overtime must be voluntary and only applied exceptionally and compensated at a minimum of 25% above regular wages. Overtime must not significantly increase the risk of work-related accidents, nor exceed legal limits. Employees have the right to rest breaks and at least one day off every seven days, unless otherwise defined by collective agreements. The Supplier is encouraged to promote work-life balance.

Wages, benefits, and overtime compensation must comply with national laws and collective agreements — whichever is more favorable to the employee. Wage deductions as a disciplinary measure are never acceptable. Wages must be paid on time, regularly, and in full legal tender.

The Supplier must respect workers' right to fair remuneration that allows for decent living. Employment decisions such as hiring and pay should be based on merit, including skills, responsibility, experience, and education.

7. Occupational health and safety

The Supplier must comply with national laws and all applicable international standards. Where national laws fall short of international standards, the Supplier must follow international standards.

The Supplier must ensure a safe and healthy working environment and provide access to occupational healthcare. Risks must be proactively assessed and mitigated. Special attention must be paid to the protection of vulnerable individuals such as young workers, new or expecting mothers, and persons with disabilities.

The Supplier is encouraged to maintain records of all safety-related incidents. All occupational accidents must be prevented to the best of the Supplier's ability. The Supplier must provide personal protective equipment free of charge and regularly train workers in occupational health and safety.

8. Freedom of association and collective bargaining

The Supplier must respect all employees' rights to freedom of association. Workers have the right to freely and voluntarily form, join, or not join unions, participate in union activities, and engage in collective bargaining, in accordance with national laws and collective agreements. No worker may be discriminated against for union membership.

If the Supplier operates in a country where union activity is illegal or restricted, it must allow employees to freely choose their own representatives to represent them in negotiations. The Supplier must not prevent such representatives from meeting workers at the workplace or elsewhere.

9. Prohibition of forced labor

No form of bonded labor, trafficking-related labor, forced labor, or labor under threat of punishment is permitted. Workers must be employed voluntarily, for compensation, and must be free to leave and change employment.

The Supplier must follow international principles of responsible recruitment, including the Employer Pays Principle— i.e., the employer is responsible for all recruitment-related costs. Special care must be taken when recruiting vulnerable groups such as temporary workers.

10. Prohibition of child labor, Protection of young workers

Child labor is strictly prohibited. All children must be protected from economic exploitation and from work that may be dangerous, harmful to their health or development, or interfere with their education.

Child labor includes work performed by anyone under 15 years of age, or under 14 in countries specified by Article 2.4 of ILO Convention 138. The Supplier must implement an age verification process as part of recruitment, which must not be degrading or disrespectful.

If child labor is found in any of the Supplier's facilities, Berner Group and the Supplier must jointly determine appropriate corrective action in the best interests of the affected child(ren).

Persons aged 15–18 must not be exposed to working conditions that are harmful to their health or development. Working hours must not hinder school attendance or participation in vocational training. Young workers' access to grievance mechanisms and health and safety programs must be ensured.

11. Anti-bribery and anti-corruption

No form of bribery, extortion, embezzlement, or corruption is tolerated. This includes offering, giving, receiving, or promising bribes or illegal payments to authorities or any other party, or encouraging such behavior.

Money laundering, terrorist financing, and unlawful trade restrictions are strictly prohibited. The Supplier must assess and prevent unethical conduct through internal control mechanisms. Regular communication and training should promote awareness and compliance regarding unethical practices.

12. Environmental protection

The Supplier must comply with national environmental legislation. Where national legislation falls short of widely accepted international standards, the Supplier must comply with international standards such as the OECD Guidelines for Multinational Enterprises.

The Supplier must actively reduce emissions and use natural resources sustainably. We expect environmentally responsible conduct and avoidance of significant negative environmental impacts. The Supplier must collaborate with Berner to continuously reduce environmental impacts.

The Supplier also commits to monitoring emissions from the production of products or raw materials covered by the agreement and, upon request, to reporting them to Berner annually.

13. Communication

The Supplier is required to communicate openly and honestly with Berner Group and its employees. All information regarding operations, working conditions, product origins, and other required disclosures must be truthful.

14. Confidentiality

The Supplier must maintain the highest level of confidentiality regarding employees, clients, business partners, and trade secrets. Special care must be taken with personal data in accordance with national law.

15. Data protection and cybersecurity

The Supplier is obliged to comply with applicable legislation as well as at least internationally recognized data protection and cybersecurity standards.

The Supplier and any subcontractors it engages must ensure that all data in their possession or provided to them for processing – including data relating to employees, customers, business partners, and trade secrets – is protected with appropriate technical and organizational measures.

If the Supplier processes Berner Group's data directly or indirectly, it must implement adequate measures for managing cybersecurity risks. This includes risk identification and prevention, protection of information systems, maintenance of resilience, supply chain security, and staff training.

16. Sanctions and export controls

The Supplier must comply with all applicable national and international sanctions, export control, and trade restriction regulations. The Supplier must ensure that its operations or supply chains do not violate sanctions, nor expose Berner Group to legal or financial risk. The Supplier is required to conduct proper due diligence and monitoring to ensure its operations and partners comply with sanctions and export restrictions.

17. Compliance and enforcement

The Berner Group requires that the Supplier comply with the Code of Conduct and act in a manner consistent with it. The Supplier is obligated to report directly to the Berner Group any potential issues as well as any observed or suspected breaches of the Code of Conduct or of laws. The Supplier may also report observed or suspected breaches anonymously by using the external WhistleB communication channel. The service is available at <https://report.whistleb.com/berner> in eight different languages.

The Berner Group reserves the right to conduct audits or other inspections at the Supplier's premises, performed by the Group's own employees or by third parties on the Group's behalf, in order to verify compliance with and implementation of these principles. Such inspections may be carried out without prior notice.

The Supplier shall grant full access to the facilities requested by the auditors and to the necessary documents, with due respect for trade secrets and in compliance with national legislation and the EU General Data Protection Regulation (EU GDPR). The Supplier shall allow employee interviews on-site and elsewhere on a strictly confidential basis.

The Berner Group has the exclusive right to require the Supplier to take measures if the Supplier or any party in its supply chain fails to comply with the terms of this Code of Conduct. The Berner Group has the exclusive right to terminate the agreement and cooperation with the Supplier if improvements are not made within the required timeframe.

With its signature(s) below the Supplier commits to comply with this Supplier Code of Conduct.

Date and place:

Company:

Signature:

Print name and title:
