



THE SARIA GROUP

Code of Conduct



INTEGRITY, HONESTY AS WELL
AS RESPECTFUL AND FAIR
BUSINESS CONDUCT FORM
THE BASIS OF OUR SUCCESS.

Introduction

We are of the belief that the sustainable success and future viability of our Group are fundamentally based on shared values and principles, which include reliability, transparency and commitment to create long-term and trust-based business relationships.

Our shareholders, customers and business partners, the authorities and the public expect us to act lawfully, competently and responsibly at all times. For us, this means to comply with local legal systems without exception in every country in which we operate our business and to respect their moral and value concepts. As a company, we also take our social and environmental responsibilities seriously. Along with absolute integrity, occupational health and safety play a vital role in our actions. These shared principles form the foundation of our business activities.

We consider it a binding obligation for our company to commit to the standards resulting from these beliefs. In keeping with our understanding of entrepreneurial thinking and individual local responsibility, all employees are obliged to comply with statutory and company-specific principles in their area of activity in addition to observing our shared responsibility. To this end, we ensure that every individual has the necessary support and backing to fulfil the related responsibilities.

Equally, we expect that our business partners will act in accordance with our principles. We will accept no infringement of or disregard for the principles expressed therein, within our company or from external partners. We can only fulfil our corporate responsibilities if we all comply unconditionally with the applicable legal, ethical, social and ecological standards together and ensure fair and respectful cooperation.

Our code of conduct specifies some of our essential basic principles and serves as a guideline for lawful and compliant conduct. The topics included in it are explicitly not exhaustive; instead, they emphasise priorities which are of particular importance in our business practice.

Selm, October 2020

SARIA SE & Co. KG



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SARVAL

SINOVA

SECANIM

 **DEVRO**

ReFood
pure bioenergy

BIOCEVAL

TOGETHER TOWARDS A
SUSTAINABLE WORLD AND
HEALTHIER LIVING.



SARIA Framework and Business Principles

SARIA Group's ambition is to be the best partner for sustainable solutions. Our wide portfolio of products and services, which is based on the transformation of organic resources into high-quality raw materials for new applications, plays a role in this. With a strong focus on customers and suppliers, innovative spirit and an energetic and skilled team, we consistently offer our business partners tailored solutions and set new standards within our industry. In the process, our worldwide activities are characterised by local entrepreneurial spirit, a hands-on mentality and individual local responsibility, as well as pragmatism and passion for our business across the entire value chain.

Exercising corporate responsibility is a prerequisite for building long-term business relationships and the sustainable success of our Group along with reliable quality standards and respectful cooperation. We fulfil this responsibility by complying with legal, ethical, social and ecological standards. As a company, SARIA is committed to this along with every single employee; equally, we expect that our business partners will act in accordance with these principles.



RESPECT FOR HUMAN RIGHTS
AND EMPLOYEE RIGHTS IS VITAL
FOR SUSTAINABLE COMMERCIAL
SUCCESS.

Human Rights and Employee Rights

SARIA Group strictly observes human rights legislation in accordance with the European Convention on Human Rights (ECHR). We reject any kind of forced labour, slavery and torture. We also strongly condemn child labour. The minimum age of employees is in line with the respective state's laws or collective bargaining agreements, unless these fall short of the minimum age of employment set in the Convention of the International Labour Organisation (ILO). Freedom of association for employees must be ensured everywhere and we work closely together with freely chosen employee representatives. Overall, we are committed to the eight Conventions of the International Labour Organisation, also known as ILO core labour standards.

The company promotes equal opportunities and the equal treatment of employees, refraining from and prohibiting any kind of discrimination based on race or ethnicity, sex, religion or ideology, disability, age or sexual identity. The company recruits and promotes its employees on the basis of qualifications and professional performance alone.

Our company is represented in many regions and on many markets across the globe and therefore subject to different legal systems. As a result, the prohibition on illegal dispossession of land also applies to us. The prohibition covers land which is used in subsistence living, amongst other things. We ensure that, as a minimum standard, our employees' workplaces comply with the valid employment law provisions in their respective countries, for example those relating to working time, salary and wages and benefits. It is our belief that salaries for full-time shift work must, in all cases, be sufficient to secure a living. We treat one another with respect and fairness. We are therefore committed to a management culture which is respectful, appreciative and based on trust.

Health and Safety

Health and safety are core components in the responsibilities of an industrial company which aspires to long-term, sustainable success. The occupational health and safety of our employees is therefore essential for us. The applicable occupational health and safety regulations must be observed at each of the places of work we provide and the respective state of technology continuously optimised.



OUR GOAL: USING AND
PROCESSING NATURAL
RESOURCES SUSTAINABLY
AND ADDING VALUE

Environment and Resources

We create added value for our partners and the environment as a reliable service provider by collecting organic waste material from our customers and using it to manufacture pre-products with innovative technology. We feel it is our obligation to commit to the goal of protecting the environment and conserving it for future generations. It goes without saying that it is our duty to observe the laws designed to protect the environment as well as the UN's multi-lateral treaties. In particular, we ensure that our products and services do not contaminate the soil or water. In doing so, we combine the aspiration of wanting to do a lot more to protect the environment and its resources with including environmental protection as a matter of course and with high priority in all of our business activities. We expect the same level of understanding and actions from our business partners, who are also part of this value-added chain.

Products and Services

Without exception, we provide our products and services to a quality standard which satisfies the requirements of statutory and other mandatory legal regulations, contractual agreements and the applicable standards. We ensure this by providing a high technical standard at our production sites, good training for our employees and effective internal controls.



If our products or services should fail, by way of exception and particularly as a result of technical or human error, to sufficiently meet these requirements, we will seek to avoid any resulting harm in close partnership with the customers affected and the competent authorities.



WE ARE COMMITTED TO FAIR
COMPETITION AND INTEGRITY
IN BUSINESS TRANSACTIONS

Fair Competition

We are convinced that commercial competition serves companies and consumers alike, as long as it remains fair competition with equal opportunities. So that this can be ensured, the valid provisions under competition law apply. It goes without saying that we are duty-bound to observe them and be involved in such a way as to maintain fair competition based on equal opportunities. Notwithstanding these legal obligations, we also want to treat our competitors and employees fairly and with respect.

We will train, advise and support our employees, who have a particular responsibility due to their function and work, to be able to live up to this at all times.

Integrity

We strongly reject corruption and bribery. We refrain from doing business deals which can only be achieved when decision-makers are allocated or promised personal benefits. None of our employees will suffer any disadvantage as a result.

We do not tolerate employees whose decisions or professional actions are based on their personal interests rather than on the interests of the company.



TAXES AND LEVIES HELP TO
FULFIL SOCIETAL DUTIES.

Taxes and Levies

SARIA Group is present in many countries and a stakeholder in the local national economies. Paying taxes is a determining factor in the stability and infrastructure of a national economy, also directly influencing our success factors. Providing tax returns and payments which are consistent with the rules and on time is therefore a societal duty which we recognise and accept.

It is our goal to comply with tax obligations on time and in the appropriate amount and always be a fair partner to the tax authorities of each of the countries where we are present. To achieve this goal, we have set up an internal control system which is capable of preventing and uncovering fundamental errors.

Every infringement of the applicable fiscal law which is identified internally or externally must be reported to the company unit's tax officers immediately. It goes without saying that we will rectify the error directly in full and transparent cooperation with the tax authorities.

We consider company audits to be a mechanism which ensures fair taxation. We use the constructive cooperation with auditors and the tax authorities on a level playing field as a tool to validate our financial organisation and, where necessary, to develop it further.



We reject tax structures which are not based on sustainable business targets. We require all our employees in their work for our company to always behave like the proper and honorable businessman and taxpayer.



INTEGRITY IS INDISPENSABLE:
WE COMPLY WITH LEGAL
AND ETHICAL STANDARDS AND
ARE COMMITTED TO CORPORATE
SOCIAL RESPONSIBILITY

Data Protection

We affirm the basic right to data protection. We therefore use any personal data made available to our company for the intended purpose only and exclusively within the framework of the valid data protection legislation.

Money Laundering and Sanctions

We comply strictly with the legal provisions applicable to us to avoid money laundering. In the best possible way, we have ensured that the financial transactions of our company cannot be used for money laundering, independently of each national legal situation.

Ethics

Adherence to the law is a mandatory framework for our company's activities. For us, compliance goes beyond this. We demand and also promote company activity which is based on values and morals.

We are aware that the moral attitudes and values in the countries where our Group is active may differ sometimes. As long as the fundamental values established by this code of conduct as well as the human rights and freedom from discrimination are guaranteed, we want to deal with these differences with tolerance and respect.

Compliance

Anyone who sees our company, specific employees or our business partners not working in accordance with these principles can report violations publicly or anonymously using our SARIA Integrity Line, which can be found at <https://saria.integrityline.org>.

We assure you that our compliance organisation will pursue every report.

Review and update

The Code of Conduct is reviewed annually. Each year the review is conducted within the scope of the Compliance Board's second meeting. If necessary, the Compliance Board will approve any appropriate amendments.

Version	Amendment to the previous version	Valid until
V. 01.0	Original version	31.12.2022
V. 01.1	Amendments pursuant to the provisions of the German Act on Corporate Due Diligence Obligations in Supply Chains	23.04.2024
V. 01.2	Addition "Review and update"	

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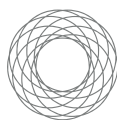
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