

Respect for human rights

Policy statement Sandler Group

Our basic stance

The protection of human rights is a responsibility of all of us: from state bodies and civil law organizations to companies and individuals.

We, Sandler AG and its subsidiaries, are aware of our responsibility to respect human rights in our global supply and value chains when conducting our business activities. We recognize that every decision we make can have an impact on human rights.

We therefore see it as our duty to stand up for the observance of human rights, to prevent violations and to bring about improvements where deficiencies are identified.

Together with our employees, business partners and stakeholders, we are committed to protecting potentially or actually affected groups and communities the best possible way as well as to contributing to good working and living conditions in our supply chains and our environment.

The following internationally recognized frameworks form the basis of our commitment to upholding human rights:

- UN Convention on the Rights of the Child
- UN Human Rights Charter
- UN Guiding Principles on Business and Human Rights
- UN Women's Rights Convention
- ILO's (International Labour Organization) Core Labor Standards
- OECD's (Organisation for Economic Co-operation and Development) Guidelines
- The ten principles of the Global Compact

Respect for human rights

Policy statement Sandler Group

Our responsibility

We act in accordance with national law. In the event of contradictions between national law and international standards, we clearly follow the stricter standards.

We respect the human rights of our employees and expect our business partners to treat their employees in the same way.

In particular, this includes:

- Fair business practices, in particular concerning the prevention of corruption and bribery
- Compliance with the ban on child labor and forced labor, as well as the ban on human trafficking
- Equal treatment of all employees, protection against violence and harassment, protection against discrimination based on age, disability, gender, skin color, origin, political conviction, religion, pregnancy or sexual orientation
- Health and safety in the workplace with special protection for employees under 18 years of age
- Working hours in line with applicable standards and avoidance of excessive overtime
- Remuneration in compliance with legal requirements, also with regard to social benefits
- Protection of personal data
- Recognition of the formation of employee representative bodies with collective bargaining

These principles are anchored in our Code of Conduct and Code of Conduct for Suppliers.

Respect for human rights

Policy statement Sandler Group

Our implementation

We see the implementation of our human rights due diligence obligations as an ongoing process, during which reassessments and adjustments will be periodically necessary.

Risk analysis

Sandler regularly conducts risk analyses as part of its business activities. The risk classification is based on the analysis of recognized indices and studies (by country of origin and raw material), the evaluation of supplier questionnaires, concrete empirical values, and background checks.

The findings are used to identify specific measures to avoid or reduce the negative impact of our business activities.

- | | |
|-----------------------------|---|
| • Within Sandler | Violations against employees identified within the company must be remedied immediately. |
| • Direct suppliers | If a violation cannot be remedied immediately, specific plans must be formulated to minimize damages and prevent a future occurrence. |
| • Indirect suppliers | In the event of a violation, measures are taken on an ad hoc basis; however, the aim is always to eliminate or at least mitigate and prevent a future occurrence. |

Respect for human rights

Policy statement Sandler Group

Complaints procedure and access to redress

Effective complaint mechanisms play an important role for victims and observers of human rights violations. Sandler has set up an online reporting system for the confidential (and, if necessary, anonymous) reporting of human rights violations in various languages, which can be found at sandler-group.com under Compliance, along with all the contact details. In addition, the procedure can be accessed, which describes the process to be followed upon receipt of a notice or complaint.

Insight from a notice or complaint is used to further develop our mechanisms and identify risks. In the event of an identified violation, Sandler, to the extent permitted by its influence, seeks redress and remedy for those affected.

Responsibilities

The overall responsibility for human rights due diligence lies with the company management. Responsibility for the implementation of human rights due diligence lies with the managers of the individual departments.

Respect for human rights

Policy statement Sandler Group

Our commitment

We will critically review the implementation of human rights due diligence obligations at our suppliers and within our company on a regular basis, adjust measures where necessary, and continuously drive improvements within the scope of our influence to eliminate grievances and prevent violations.

Schwarzenbach/Saale, June 2026

A handwritten signature in black ink, appearing to read "P. Ebbinghaus".

Philipp Ebbinghaus
Vorstand
Sandler AG

A handwritten signature in black ink, appearing to read "Ulrich Hornfeck".

Dr. Ulrich Hornfeck
Vorstand
Sandler AG