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Contact

Do you have questions?

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Whistleblower System

www.meggle-group.com/en/whistleblower-guideline

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Preamble

Our mission statement

MEGGLE is an internationally operating, globally known company. The five core values were developed together with our employees: tradition, team spirit, responsibility, quality and future orientation. They are deeply rooted principles and shape our daily interactions.

We are constantly developing our product portfolio, aiming for the highest quality standards and best products.

"With our high-quality products and excellent services, we contribute to the well-being of people worldwide."
Mission statement of the MEGGLE group

To our valued customers MEGGLE offers an attractive range of high-quality products and services. We have captured this in our mission – it unites the Team MEGGLE behind a common goal.

In order to ensure the continued existence and independence of the MEGGLE group Toni Meggle founded the Toni Meggle Foundation in 2019, which acts now as the sole shareholder of the MEGGLE Group GmbH and all subsidiaries.

With our vision MEGGLE sends a clear signal – we are committed to invest into our future, to continuous growth in our regions and our people. Our MEGGLE brand is worldwide renowned and cosmopolitan – we serve our customers with high competence and knowledge. We live by these qualities day by day.

Loyalty, teamwork and endurance, especially during challenging times are core competencies and pillars that MEGGLE is founded on. By demonstrating unwavering commitment and collaborative spirit, we inspire our entire organization to uphold our values, ensuring a resilient and united workforce and manage our business risks – all dedicated to achieving our goals.

Our values and principles

Our passion for our work and the enthusiasm of our team are key drivers of our success. We thrive to reach our goals with creativity and integrity. We are committed to uphold the principles of human rights and labor laws and to respect and promote environmental protection and compliance with all applicable laws and regulations.

Although many different cultures are represented in our global MEGGLE community we value and respect diversity and align our values and principles in accordance with our behavior. This Code of Conduct applies to all of our employees worldwide,

regardless of their role or location. The Code of Conduct serves as a compass, outlining our values, principles, and standards, such as mutual respect between customers, employees and other stakeholders. By establishing this Code of Conduct, we foster a culture of trust, integrity, and accountability.

As a standalone version we have codified our core supplier principles in a separate "Partner Code of Conduct" in order to achieve our environmental and sustainability goals. We ask all of our suppliers to commit and adhere to our Partner Code of Conduct.

Compliance	Quality	Human Rights	Sustainability and environmental protection
Fair and respectful conduct towards our colleagues	Fair and respectful conduct towards our business partners	Interaction with governmental agencies	Responsible use of social media
Data protection and information security	Protection of company assets and intellectual property	Accurate financial reporting and risk management	Speak-up mentality – raising a concern





1. Compliance

MEGGLE's commitment extends beyond legal compliance. We uphold local, national, and international laws and regulations as a minimum standard. In cases of conflicting regulations, we prioritize the stricter requirement. Additionally, in countries or specific situations lacking specific laws, our actions align with

the principles outlined in our Code of Conduct. We refrain from lobbying and making political statements or engaging in political activities. We maintain a zero-tolerance policy for any violations of these principles, reinforcing our dedication to integrity and accountability.

2. Quality

We produce our products in compliance with the highest qualitative and social standards. We serve the community with the production and services of high-quality foods and by-products extracted from milk and are committed to continuously develop our range of products. With our contract manufacturing unit we provide best in class spray drying services for external clients and their products. Our products are also processed in non-food industries.

Therefore, ensuring product quality is paramount. We implement rigorous quality controls at every stage of production to meet our high standards. In order to ensure the high quality of our products or contractual services we adhere to cold chain compliance and contamination prevention. Undamaged packaging materials are part of our high-quality products. Additionally, we improve our products continuously. Any indications of quality defects are taken seriously and are thoroughly examined. If necessary, we inform the responsible authorities and take all required measures to protect our customers and consumers.

3. Human rights

Our commitment to human rights includes but is not limited to the following:

- Universal Declaration of Human Rights
- United Nations Conventions on the Rights of the Child
- International Covenant on Civil and Political Rights (December 19, 1966)
- International Covenant on Economic, Social, and Cultural Rights (December 19, 1966)
- Labor and Social Standards of the International Labor Organization (ILO)
- United Nations Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises

We commit to respect all human rights of all persons, whether employees, customers, business partners or third parties. For this purpose, we observe the corporate due diligence obligations arising from applicable international and national law such as the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). This act ensures the monitoring of human rights and environmental risks in the supply chain.

We uphold a zero-tolerance policy for both harassment and discrimination based on race, religion, age, disability, gender, marital status, sexual orientation, trade union membership, ethnic/national origin, military status, or political affiliation. In order to enforce this at MEGGLE we have appointed an equal opportunity representative, disability representative as well as a human rights officer.

MEGGLE is strictly against any exploitation of children. No workers should be employed who do not meet the minimum working age as set out in applicable laws and regulations or the age of 15, depending on which is the stricter.

There should not be any retaliation against workers who initiate procedures against such harassment or discrimination or otherwise oppose unlawful employment practices, such as the exploitation of workers. This includes forced labor, debt bondage, slavery, human trafficking, or labor practices that involve harsh or inhumane treatment of workers.





4. Sustainability and environmental protection

Our commitment to environmental standards includes but is not limited to the following:

- Minamata Convention on Mercury
- Stockholm Convention on Persistent Organic Pollutants
- Basel Convention on Hazardous Waste and Its Disposal

We recognize sustainability and are dedicated to responsible practices. For us, sustainability means taking responsibility towards all our stakeholders, the environment and society.

We act in accordance with sustainability and environmental protection. Our commitment includes but is not limited to the following:

1. Resource conservation

We use valuable resources responsibly. We aim to minimize fresh water usage per product.

2. Thoughtful packaging

We use quality packaging materials to minimize waste and reduce our environmental impact.

3. Circular economy

We promote a circular economy by recycling bio waste, returning it to arable land and instead of incineration. Proper storage and disposal of hazardous substances are essential.

4. Animal welfare and environment

Our dairy farms operate sustainably, considering animal welfare criteria and environmental factors.

5. Health and product safety

We thoroughly assess the health and safety implications of all our product and service categories throughout their lifecycle.

5. Fair and respectful conduct towards our colleagues

As a globally active company MEGGLE employs a variety of people with many different cultural backgrounds and life experiences. We value diversity and recognize that everyone brings unique perspectives and strengths. Every employee is a valuable asset and is important to strengthen the exchange of knowledge. We work towards creating an environment where everyone feels heard, valued, and included. We foster a supportive workplace and treat our colleagues with friendliness, respect and empathy.

We ensure that all terms and conditions of employment are consistent with fair and honest business practices and that the remuneration of employees meets the statutory minimum wage criteria or local norms for the industry.

Our commitment to employee health and safety is integral to our organizational culture. We adhere to all work related legal requirements and maintain safe working conditions. This includes providing necessary training and safety equipment and to address any hazard promptly. We do not tolerate the use, possession, distribution, or sale of drugs and alcohol on any company premises or while performing company business.

MEGGLE respects the right of colleagues to form and join trade unions. Elected workers' representatives are given access to perform their responsibilities.





6. Fair and respectful conduct towards our business partners

MEGGLE recognizes that our behavior impacts the company's reputation both externally and internally. Colleagues but also third parties should always be treated with friendliness, respect and appreciation in alignment with this Code of Conduct.

We expect our business partners to comply in accordance with the principles outlined in this Code of Conduct as well as in the Partner Code of Conduct. Furthermore, we expect from our business partners to commit their supply chain partners to these outlined principles.

6.1 We compete fair

We comply with the rules of fair competition within the framework of the legal provisions. We note that under competitors, in particular territorial or customer allocations, agreements or exchange of information on prices or price components or supply relationships and conditions, as well as capacities are not permitted. The same applies to the exchange of information on market and participation strategies. No verbal or written agreement or side letter in any form are supported or permitted.

We train our employees to compete fairly and to recognize critical situations. However, if there is any doubt about the permissibility of a behavior, it is always possible to seek legal advice from the legal department. Any potential violation is required to be reported promptly.

6.2 We comply with global trade laws and regulations

We follow all export controls and customs laws in the countries in which we operate. All employees involved in the import and export of goods, services, software or technology must comply with applicable export control laws and import and export regulations.

6.3 We follow anti-corruption regulations

We do not tolerate any form of corruption. This applies to individuals, companies as well as to authorities and other institutions. Corrupt behavior is punishable by law and leads to distortion of competition as well as financial and reputational damage. Employees should not engage in any activity that involves giving or receiving payments, gifts, or other benefits to influence the decision making process of officials or authorities, including the offering or acceptance of bribes to obtain permits, licenses, or other approvals from governmental or regulatory bodies. Such actions are not only unethical and illegal but also undermine the integrity of our operations. This does not include occasional gifts of symbolic value or appropriate invitations to events or dinners, provided that they are socially adequate. We provide trainings for our employees to increase awareness about the policies, controls, programs and measures against unethical behavior.

Violations of this policy will result in severe disciplinary measures, including termination of employment and potential legal consequences. In case of doubt, our compliance officer is available to answer any question.

6.4 We fulfil anti-money laundering requirements

We fulfill all anti-money laundering requirements. To counter money laundering, assets must be acquired and sold through legal means. Anonymous business transactions are prohibited, and any suspicious business partners or transaction needs to be reported.

6.5 We enter into no conflicts of interest

We avoid any conflict of interest. All employees should focus on their activities in favor of MEGGLE and avoid situations in which personal or financial interests are in conflict with those of MEGGLE. This is secured by the approval of the management in case of taking up a secondary activity performed against remuneration. Approvement is granted if no legitimate interest of the company is impaired by the secondary activity.





7. Interaction with governmental agencies

MEGGLE is committed to full cooperation with governmental bodies and regulatory authorities . This includes the accurate and timely payment of all taxes, such as income and profit taxes, payroll taxes, and other local taxes that are due . Employees must ensure that all financial records and reports are accurate

and comply with applicable laws and regulations . Any attempt to evade taxes or misrepresent financial information is strictly prohibited . We believe in maintaining transparency and integrity in all our dealings with authorities to uphold our reputation and ethical standards .

8. Responsible use of Social Media

Our MEGGLE websites and social media accounts allow us to receive and share information, as well as communicate with our customers and audiences about our brands and company . MEGGLE values open and honest communication . We use social media responsibly, and we commit to provide accurate information and engage in communication at all times with respect. Transparency and authenticity guide our interactions

online, ensuring that our messages align with our actions . As a MEGGLE employee we do not communicate our personal beliefs and any political opinions in the name of our company . We expect our employees to apply the same standards when they use social media, especially when a direct or indirect connection to MEGGLE is recognizable .

9. Data protection and information security

In all business processes, we ensure the protection of privacy, protection of personal data and the security of all business information in compliance with legal requirements to be compliant.

Personal data of employees, customers and business partners in our possession is protected at all time from unauthorized access by third parties, as required by law . Employees only gain access to personal data on the need to know basis in order to perform their tasks.

In the technical and organizational protection of the data, especially the protection against unauthorized access and loss, we adhere to an appropriate standard that takes into account the state of the art and the respective risk. In addition to the compliance organization and the legal department, the data protection officer serves our organization to handle our data correctly.

We are committed to maintaining the trust and integrity of our business relationships by safeguarding all confidential information . MEGGLE ensures our IT can operate securely, including malware protection, backups, and recovery processes. Our employees are sensitized and trained for information security according to their respective roles and functions . Our employees must ensure that any exchange of confidential information, whether internal or external, is conducted securely and only with authorized parties. Confidential information includes, but is not limited to, business strategies, financial data, personal employee information, and proprietary technologies .





10. Protection of company assets and intellectual property

At MEGGLE it is important that all internal operational documents and information are handled with care and are being used exclusively for business purposes . It is the responsibility of each and every employee to safeguard company assets from loss, theft, or misuse, especially applicable to our MEGGLE brand and trademark. Each MEGGLE employee takes appro-

priate measures to ensure that confidential or proprietary information does not fall into the hands of unauthorized persons, either internally or externally . The obligation to handle confidential information with due diligence also extends to the period after the contractual relationship .

11. Accurate financial reporting and risk management

MEGGLE guarantees the completeness, validity and accuracy of our accounting and financial statements. Our financial information is of great importance to MEGGLE and builds the foundation to carry out the best business decisions and to fulfil all legal obligations . We are committed to accurately record, process, and analyze our financial data. As a result, we expect a clean audit opinion from our auditors .

In order to be able to guarantee this, our employees must ensure that the books and documents are kept in accordance with generally accepted accounting methods and principles .

MEGGLE recognizes that risk is inherent in business operations. We approach risk proactively, identifying potential threats and opportunities. By assessing, mitigating, and monitoring risks, we ensure the sustainability and resilience of our endeavors . Responsible risk management involves informed decision making, contingency planning, and a commitment to safeguarding our shareholders' interests. Identified risks are reported to the management and appropriate measures are taken to avoid future losses .

12. Speak-up mentality – raising a concern

We support an open dialogue within MEGGLE . All employees are encouraged to report any issues or concerns with their supervisor or to contact MEGGLE's compliance officer.

Also external stakeholders can contact our compliance officer directly at any time .

Any concerns related to our Code of Conduct, ethical behaviour or other matters can be reported via our MEGGLE whistleblower system . Our whistleblower system is set up to report fully anonymous or with personal information any compliance issue to concern . To use our reporting system, please visit our website . People who report a violation do not suffer any disadvantage from the report. Questions and feedback are valuable, and we are committed to answering them promptly and resolving them with care .

Compliance Department:

compliance@megggle.com

Whistleblower System:

www.megggle-group.com/en/whistleblower-guideline

