

**Business Compliance Policy of
LEIPNIK-LUNDENBURGER INVEST
Beteiligungs AG and its subsidiaries**

**LEIPNIK-LUNDENBURGER INVEST
Beteiligungs AG**

Version 3

CHANGES

Current version: V3

Version	Document	Gilt ab
V1	Original version	
V1.1	Clarifications, spin-off of Business Compliance	
V2	Business Compliance Policy	01.10.2017
V3	Update Business Compliance Policy	28.07.2025

Foreword by the Executive Board members of the LEIPNIK-LUNDENBURGER INVEST Beteiligungs AG

As a company with a long-standing tradition, responsible conduct is of significant importance to LEIPNIK-LUNDENBURGER INVEST Beteiligungs AG and its subsidiaries.

This Business Compliance Policy outlines the key principles for legally and ethically appropriate behavior at LEIPNIK-LUNDENBURGER INVEST Beteiligungs AG and its subsidiaries.

We kindly ask you to familiarize yourself with its contents and to observe these principles in the course of your work.

DI Josef Pröll

Dr. Kurt J. Miesenböck

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1. SCOPE OF APPLICATION AND COMPLIANCE WITH THE BUSINESS COMPLIANCE POLICY (BCP)

This policy is binding for business partners of LEIPNIK-LUNDENBURGER INVEST Beteiligungs AG and its subsidiaries (hereinafter collectively referred to as the 'LLI Group').

Confirmation of compliance with this Business Compliance Policy shall be provided by countersigning the form provided for this purpose **[Appendix BCP/I]**.

2. PRINCIPLES

2.1. Basic requirements

2.1.1. Compliance with laws

Compliance with laws and other binding legal regulations is the responsibility of everyone.

Compliance with laws and other binding legal regulations is one of the cornerstones of responsible business conduct. For this reason, we adhere to the principle of acting in accordance with the law at all times — regardless of local customs or industry practices.

2.1.2. Diversity, respect, and prohibition of discrimination

No one may be disadvantaged or discriminated — either directly or indirectly — on the basis of gender, nationality, ethnicity, age, appearance, disability, financial status, skin color, religion or belief, social background, political views, sexual orientation, or marital status.

The business partner commits to ensuring diversity and equal opportunity, and to rejecting any form of discrimination, harassment, bullying, intimidation, or coercion. In daily interactions with employees and company representatives, a respectful, objective, friendly, and fair approach is essential. Every person has the right to be treated with dignity. We honor this principle by treating one another with trust and appreciation and by respecting everyone's personal integrity.

2.1.3. Prohibition of child labor

Child labor as defined in Article 32 of the UN Convention on the Rights of the Child (UNCRC) is prohibited. The business partner guarantees to enforce this prohibition within its sphere of influence and responsibility.

2.1.4. Prohibition of forced labor

Any form of forced labor, slavery, or human trafficking is prohibited. The business partner guarantees that all employees within their sphere of influence and responsibility are employed voluntarily and without coercion.

2.1.5. Health & safety at work

The business partner is obligated to provide their employees with a safe and healthy workplace and to take all necessary measures to prevent accidents and protect health. The business partner must allocate the necessary personnel and financial resources to meet these requirements. If needed, programs to improve the working environment must be implemented.

2.1.6. Freedom of association and the right to collective bargaining

The business partner shall comply with internationally recognized standards, considering national laws, and shall ensure that all employees, including temporary workers, can openly discuss their working conditions. It shall therefore guarantee the participation and co-determination rights of employees in accordance with the applicable legal provisions. Furthermore, the business partner respects the right to engage in collective bargaining or strike within the framework of the applicable laws. In cases where freedom of association and the right to collective bargaining are restricted by law, the business partner must provide alternative opportunities for employees to form independent and free associations for the purpose of collective bargaining. The business partner is also obliged not to discriminate, treat unequally or take retaliatory actions for the establishment of, joining a or being a member of a trade union or other employee representative bodies.

2.1.7. Remuneration and working hours

The business partner pays its employees at least the statutory minimum wage and does not impose any wage deductions as disciplinary measures. In the absence of national regulations, remuneration must be sufficient to ensure a decent standard of living (ILO C131). Working hours, including overtime, are governed by the applicable national laws.

2.1.8. Conduct towards stakeholders

The business partner considers the impact of its business activities on affected stakeholders, such as their access to adequate housing, food, land and security-related impacts, and freedom of expression and assembly. Furthermore, the business partner promotes open communication and consultation with all affected stakeholders.

2.1.9. Indigenous population

The business partner respects the rights of indigenous peoples to land, territories, and resources in accordance with the UN Declaration.

2.1.10. Protection of the environment

The business partner acts in accordance with international climate targets and applicable environmental laws and standards. It minimizes its environmental impact and takes measures to protect the environment.

2.1.11. Waste and resource management

The business partner reduces the use of materials and resources and minimizes waste. Waste is treated in accordance with the applicable environmental laws.

2.2. Dealing with business partners

2.2.1. Fair competition

The purpose of antitrust law is to ensure free, undistorted, and effective competition for the benefit of businesses and consumers. Antitrust violations can permanently damage a company's reputation and have dramatic financial consequences for the company. The LLI Group therefore expects its business partners to comply with existing antitrust rules wherever they operate.

Dealing with competitors is an extremely sensitive area under antitrust law – violations can result in severe penalties. It is a fundamental principle of the LLI Group to always make independent, autonomous decisions in the market based on independently obtained market knowledge and not on agreements or collusion with competitors.

Antitrust law covers not only agreements between competitors that restrict competition, but also agreements between suppliers and customers that restrict or distort competition. So-called price fixing is particularly severely punished: a manufacturer/supplier is not allowed to determine or influence the prices or conditions at which its products are resold by the dealer.

Companies that have a particularly strong ('dominant') position are subject to additional, stricter antitrust rules, the aim of which is to control companies with market power. In principle, a dominant company is prohibited from abusing its dominant position to force competitors out of the market or exploit customers/suppliers.

2.2.2. Granting and accepting improper benefits/gifts/invitations

Business partners may not offer, accept, or grant any improper advantages in relation to the LLI Group. Improper advantages are any benefits that are likely to influence your decisions or the decisions of the recipient.

Offering, accepting, or granting improper advantages can result in reputational damage and may lead not only to disciplinary action but also to criminal consequences. For this reason, we commit not to offer, accept, or grant any improper advantages to or from employees or representatives of the LLI Group.

2.2.3. Conflicts of interest

Private and professional interests must be strictly separated, and any potential conflict of interest, for example due to a close relationship, must be reported/disclosed to the LLI Group.

One of the aims of transparent business practices is to address conflicting interests in advance and find a solution. A conflict of interest may arise if the private interests of the business partner (family circumstances, secondary employment, shareholdings) collide with the interests of the LLI Group or if there is a possibility of this happening. A conflict of interest may also arise, for example, if the

contractual partner is a closely related person (e.g. a family member) who receives preferential treatment in the awarding of contracts. Conflicts of interest have the potential to compromise the professionalism and reputation of both the LLI Group and the business partner — including in the eyes of the public. In this context, you are required to report or disclose any potential conflicts of interest to the respective LLI Group Compliance Officer at the subsidiary level or at the holding company level **[Annex BCP/II]**.

2.2.4. Donation/sponsorship

Donations are voluntary monetary contributions or in-kind benefits made without receiving anything in return — for example, to support social or humanitarian projects, science, education, art, or culture - and are given to a third party (legal entity).

Sponsorship refers to the provision of goods, financial resources, or services to third parties based on a contractual agreement, with the aim of receiving a reputation-enhancing return in exchange.

Please be aware that donations and sponsorship payments can carry an elevated risk of criminal liability (e.g. embezzlement, corruption, etc.). Always ensure that such payments are made strictly in compliance with the applicable legal regulations.

2.2.5. Principle of combating money laundering and terrorist financing

The supplier commits to complying with all applicable EU directives and national laws. They must not tolerate or support any practices that facilitate tax evasion, money laundering, or the financing of terrorism.

2.2.6. Handling of information

The unauthorized disclosure of business and financial information or confidential documents to third parties is prohibited unless the business partners are expressly authorized to disclose such information/documents.

Trade and business secrets of the LLI Group must be treated with strict confidentiality. Confidential information is not intended for the public or for unrelated third parties unless there is explicit authorization to disclose it. The obligation to maintain confidentiality remains in effect even after the business relationship has ended.

2.2.7. IT security/cybersecurity/data security

The business partner is obligated, for the duration of the business relationship, to implement appropriate technical and organizational measures to ensure the security of their IT systems, networks, and data in accordance with recognized security standards and legal requirements. This also includes compliance with applicable data protection regulations, in particular the General Data Protection Regulation (GDPR).

2.3. Products and processing

2.3.1. Product safety and compliance

Where products are provided, the business partner is obligated to ensure their safety and legal compliance. We therefore expect our business partners to adhere to the highest standards of quality, safety, and hygiene - this applies equally to the manufacturing, storage, and transportation processes. Raw materials and products must not have any defects or properties that could endanger consumer health. The business partner guarantees compliance with all relevant legal requirements and recognized standards. Certifications are mandatory and must be presented or confirmed upon request at any time.

2.3.2. Raw material and product labelling

Where food products are supplied, business partners are required to ensure that all raw materials and products are declared and labelled in full compliance with the applicable food regulations. In addition, we expect a transparent and trustworthy collaboration — from the initiation of the business relationship through to the ongoing assessment of suitability. This includes the provision of complete and traceable product information as well as support in ensuring the traceability of raw materials along the value chain in accordance with the applicable legal requirements.

3. OPENING CLAUSE

The requirements set out in this policy are based on the current legal framework and internal company standards. Should relevant regulatory provisions change or become more stringent, LLI Group reserves the right to adapt this Policy accordingly and to inform the business partner of any material changes in a timely manner.

4. CONTACT PERSONS

The compliance officer at the respective subsidiary of the LLI Group is the first point of contact for questions regarding the interpretation and implementation of the guideline. In addition, the Chief Compliance Officer of the LLI Group, whose contact details are listed below, is available to assist.

E-Mail: compliance@lli.at
Phone number: +43 (0) 1/ 904 32 00
Address: LEIPNIK-LUNDENBURGER INVEST Beteiligungs AG
Friedrich-Wilhelm-Raiffeisen-Platz 1
A-1020 Wien

5. ANNEX

Annex BCP/I – Confirmation of acknowledgement of the Business Compliance Policy for Business Partners

Company of the business partner:

Contract:

Date:

We hereby confirm on behalf of [Company of the Business Partner] that we have taken note of the content of the Business Compliance Policy of LEIPNIK-LUNDENBURGER INVEST Beteiligungs AG and its subsidiaries, as amended on 28 July 2025, and that we undertake to comply with the provisions set out therein in the course of our business relationship with LEIPNIK-LUNDENBURGER INVEST Beteiligungs AG and its subsidiaries.

place/date	name, position (in block letters)	signature
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If you have not signed the above confirmation, we request that you provide written justification for your refusal:

place/date	name, position (in block letters)	signature
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Annex BCP/II – Disclosure of conflicts of interest

Number (to be completed by the compliance officer):

Company of the business partner:

Contract:

Date:

Due to the circumstances described below, there is or may be a conflict of interest:

I confirm with my signature that the information provided is true and complete.

place/date

name, position (in block letters)

signature