

DECLARATION OF PRINCIPLES ON HUMAN RIGHTS

> FOREWORD

As an international supplier to the automotive industry, the POLYTEC Group¹ is aware of its responsibility in the global supply chain. We are convinced that entrepreneurial success can only be achieved by adhering to sustainable and responsible guidelines. We therefore aim to strengthen our human rights and environmental due diligence obligations, to prevent or avoid their violation and to take remedial action where necessary. This commitment applies both to our own business activities and to our global supply chains. Together with our sustainability strategy, POLYTEC's Code of Conduct forms

the basis for legally compliant corporate behavior. We are committed to continuously developing these standards and adapting them to current requirements.

POLYTEC therefore undertakes to respect universally applicable human rights and to guarantee their protection and observance. To achieve this, we recognize the great importance to transparent and fair processes. Our aim is to ensure a working environment that is characterized by respectful communication and humane treatment.

The Board of Directors
of the POLYTEC GROUP



MARKUS HUEMER

CEO | Chairman of the Board



MARTIN RESCH

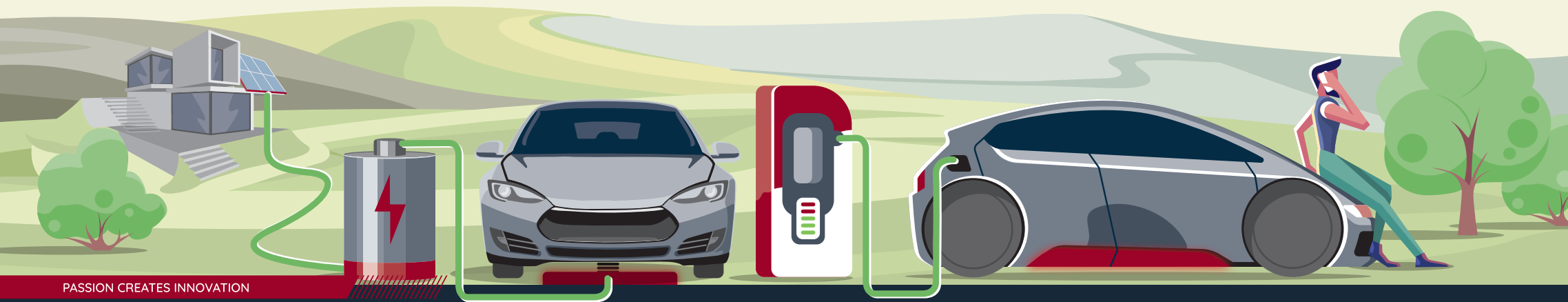
COO | Member of the Board



MARKUS MÜHLBÖCK

CFO | Member of the Board

Hörsching, May 2026



PASSION CREATES INNOVATION

¹ In this declaration of principles, „POLYTEC Group“ refers to all legal entities of POLYTEC Holding AG

In this context, the following globally recognized standards and agreements are important foundations and frameworks for our corporate culture and activities:

- the Universal Declaration of Human Rights of the United Nations (UDHR)
- the United Nations Guiding Principles on Business and Human Rights (UNGPR)
- the OECD Guidelines for Multinational Enterprises and the conventions and recommendations of the International Labour Organization (ILO)
- UN Convention on the Rights of the Child
- Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises
- UN Convention on the Elimination of All Forms of Discrimination against Women
- UN Women's Empowerment Principles and
- the Ten Principles of the United Nations Global Compact

Furthermore, POLYTEC also promotes the achievement of the United Nations Sustainable Development Goals. Through POLYTEC Code of Conduct and Supplier Code², we monitor the following international agreements in our supply chains and work to ensure compliance on an ongoing basis:

- Minamata Convention on Mercury
- Stockholm Convention on Persistent Organic Pollutants
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal



²⁾ <https://www.polytec-group.com/en/about-polytec/code-of-conduct>
<https://www.polytec-group.com/en/purchase> > Code of Conduct for Suppliers

> OBJECTIVES AND EXPECTATIONS OF THIS DECLARATION OF PRINCIPLES ON HUMAN RIGHTS

This declaration of principles defines POLYTEC's strategy and commitment to respecting human rights along the supply chain and provides an overview of how the human rights and environmental due diligence obligations are complied with. The managers should set an example in the observance of human rights and promote this. Through its actions, POLYTEC wishes to contribute to the sustainability of the environment, society and the „POLYTEC company“ itself. In doing so, POLYTEC bear a special responsibility as an industrial company towards our customers, employees, suppliers, stakeholders, business partners and the people involved in the

manufacture of our products. We expect all those involved to actively commit to implementing these values and to complying with the company-wide Code of Conduct and Supplier Code.



> OUR HUMAN RIGHTS DUE DILIGENCE PROCESS

At POLYTEC, compliance with labour and human rights is firmly anchored in its processes. A risk management system for the implementation of due diligence obligations has been established and is consistently being further developed. The sustainability and risk management system enables POLYTEC to proactively identify, analyze and eliminate actual and potential negative effects on human rights along the supply chain. Here, we orientate ourselves on proven international standards and best practices. Suppliers are monitored using a risk-based approach and assessed according to their inherent risk regarding human rights and environmental aspects.

> GOVERNANCE

The structure of the risk management system is an integral part of POLYTEC's business processes and is continuously developed by the Board of Directors. The Human Rights Officer has been appointed as an important central point of contact. The Human Rights Officer oversees risk management and the human rights due diligence process and reports regularly to the Board of Directors and management. The management bodies ensure that these guidelines, as well as human rights and environmental concerns, are appropriately taken into account both in their own business areas and in purchasing decisions.

> ANALYZING HUMAN RIGHTS AND ENVIRONMENTAL RISKS

To ensure that risk management is set up appropriately and effectively, POLYTEC carries out systematic and system-supported risk analyses on an annual and ad hoc basis. In the process, the stakeholders whose rights are potentially affected by POLYTEC's business activities are identified in advance. Accordingly, the employees of POLYTEC group companies, their suppliers, the local population around the supply chains and customers have been prioritized so far. Within the scope of this analysis, POLYTEC identifies, evaluates, and prioritizes human rights risks. The focus here is on particularly vulnerable groups such as children, women and marginalized communities. Based on the risk analyses carried out, targets and measures are defined at ap-

propriate points, which are scrutinized and adjusted in the event of new results or findings.

Regarding the employees in POLYTEC's supply chain, high priority risks are identified in the areas of health and safety at work, appropriate wages and environmental violations, etc. Environmental risks within the meaning of the Minamata and Stockholm Conventions are consistently identified at the suppliers. Land rights, harmful changes to the environment, and environmental risks as defined by the Minamata and Stockholm Conventions were identified with respect to local populations that could be affected by the supply chain. As a result of the first risk analysis in the 2024 financial year, it was



> PREVENTIVE AND REMEDIAL MEASURES

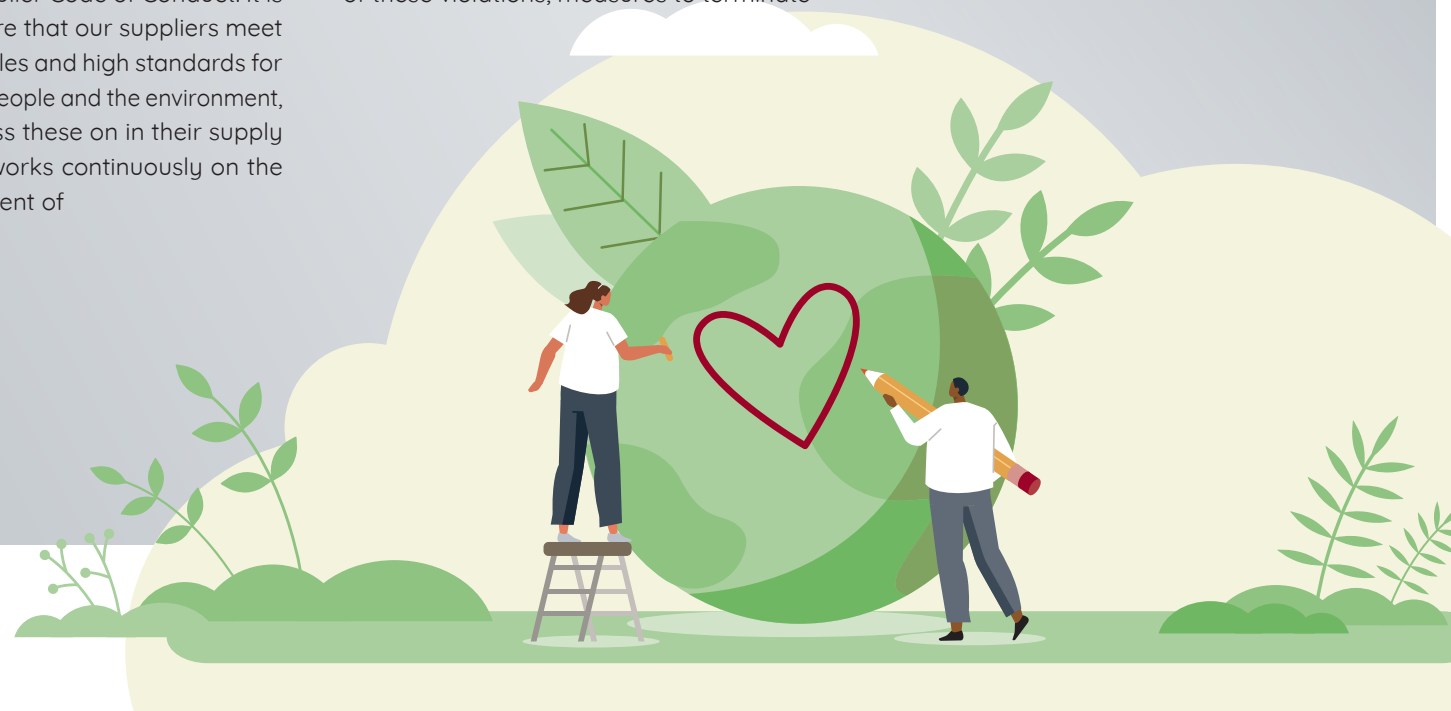
determined that the aforementioned risks are particularly relevant for our suppliers in the retail, automotive, transport and logistics sectors as well as for the suppliers of goods. To mitigate potential and existing risks, we work closely with our partners to counter these risks proactively and appropriately. This also includes clear and irrevocable contractual safeguards with our suppliers.

POLYTEC has introduced a number of measures to prevent, minimise, and where possible eliminate, negative impacts on human rights and supply chains worldwide. These human rights due diligence process is subject to regular effectiveness reviews. For POLYTEC, the obligation to respect and fulfil human rights is always the foundation for sustainable co-operation. Our expectations of suppliers are set out in the Supplier Code of Conduct. It is designed to ensure that our suppliers meet our ethical principles and high standards for the protection of people and the environment, and that they pass these on in their supply chain. POLYTEC works continuously on the further development of

suitable procurement strategies and purchasing practices. Compliance with human rights is a minimum requirement when selecting suppliers. In the event of a violation, an action plan must be developed with suitable measures to end or minimize the violation(s), including a schedule of remedial measures. If the action plan and remedial measures do not lead to the termination and/or minimization of these violations, measures to terminate

the respective business relationship will be considered.

Employees are regularly encouraged to adhere to the Code of Conduct and related good corporate governance guidelines through training sessions in the company's internal learning management system.



> COMPLAINTS MECHANISM

Any suspicion of a violation of generally applicable human rights can be reported anonymously via the internal and external whistleblower systems, both by (company) employees and by third parties via the POLYTEC homepage. Both whistleblower systems are part of the group-wide POLYTEC compliance system. They offer employees the opportunity to submit reports on the topics of discrimination, unfair working conditions, violations of human rights and occupational health and safety regulations. All reports must be reviewed and assessed in accordance with the EU Directive and, if substantiated, will lead to

further action. Each incident is assigned to the responsible departments in accordance with POLYTEC's whistleblowing policy, so that specific and appropriate measures and proposed solutions can be drawn up and followed up. The whistleblower must be informed accordingly about the handling of the report.

> REPORTING

In addition, POLYTEC reports regularly and transparently on human rights issues as part of its annual sustainability reporting. POLYTEC regards the topic of human rights and the implementation of annual or event-related risk analyses as a continuous process. The effectiveness of this process is regularly reviewed. This declaration of principles is consistently kept up to date. This also includes the disclosure of the results of our risk

assessment and a detailed description of the measures taken. The Board of Directors of POLYTEC Holding AG, with the support of the Human Rights Officer, is responsible for the implementation of and compliance with this policy statement.

