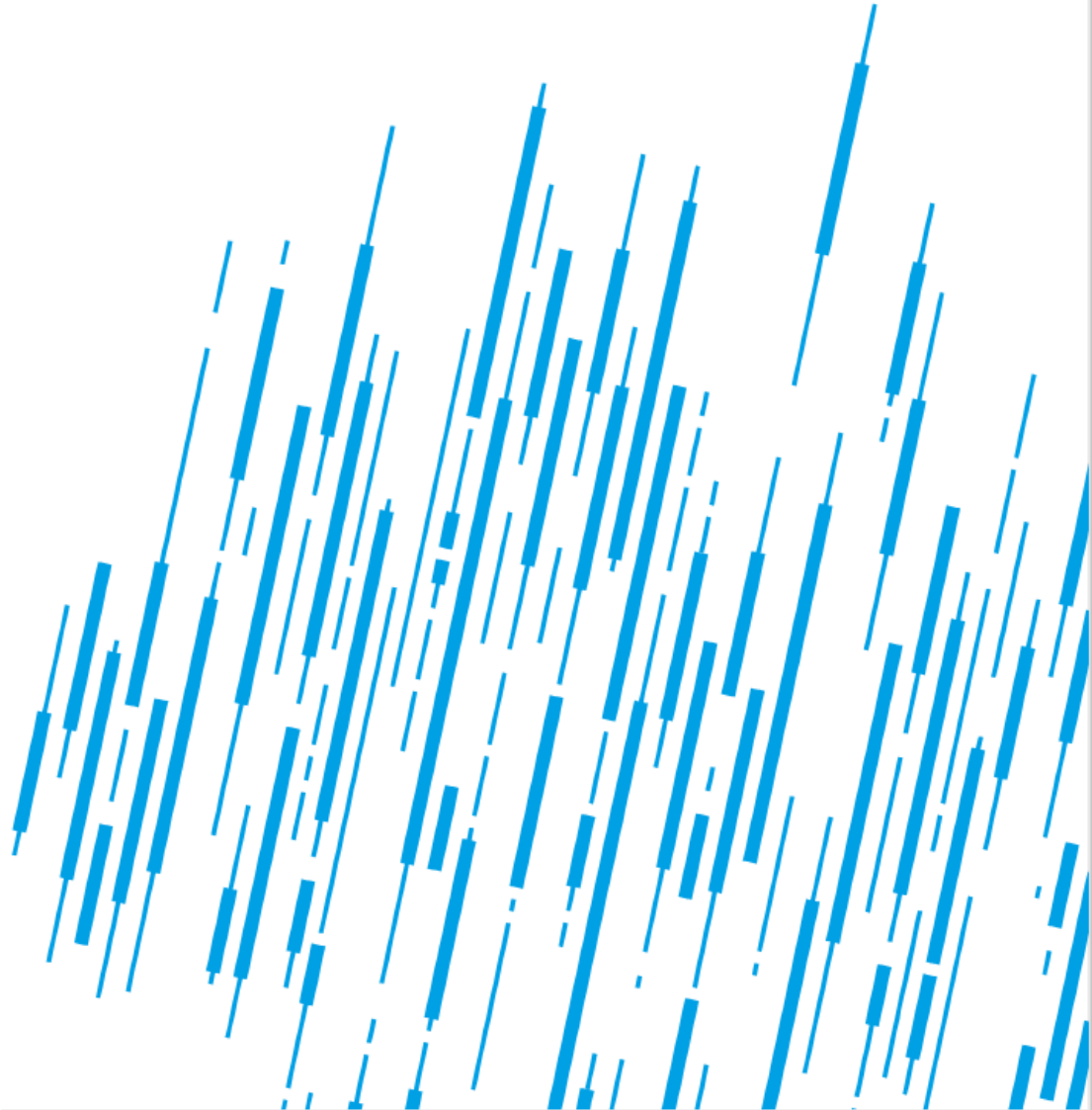


# LEIPA

## *Policy Statement on Human Rights*



## Table of Contents

<b>Preface</b> .....	<b>3</b>
<b>1 LEIPA's responsibility and claim</b> .....	<b>4</b>
<b>2 Implementation of the corporate due diligence obligations</b> .....	<b>5</b>
<b>2.1 Scope of application</b> .....	<b>5</b>
<b>2.2 Risk analysis in the supply chain</b> .....	<b>5</b>
<b>2.3 Prevention and remedial measures in the own company</b> .....	<b>7</b>
<b>2.4 Prevention and remediation measures with business partners</b> .....	<b>7</b>
<b>2.5 Effectiveness review of prevention and remediation measures</b> .....	<b>8</b>
<b>2.6 Complaints management and reparation</b> .....	<b>8</b>
<b>2.7 Reporting and documentation</b> .....	<b>9</b>
<b>3 In-house responsibility</b> .....	<b>9</b>

## Preface

The LEIPA corporate group, consisting of LEIPA Group GmbH, LEIPA Georg Leinfelder GmbH, Leipa Logistik GmbH, LEIPA Flexibles GmbH, and MAD Recycling GmbH, as well as the shareholdings held by one of the aforementioned companies in which a majority interest exists (hereinafter jointly referred to as “LEIPA”), has established a strong position in the processing of recovered paper into high-quality products and in the refinement of raw materials for packaging purposes. We are a reliable partner to our customers. Our success is oriented toward achieving our earnings targets while at the same time upholding our values: respect, commitment, and sustainability. These values have always shaped the LEIPA corporate group and form the cornerstones of our principles regarding corporate culture and vision.

It is our aspiration to implement the highest possible ethical standards and legally compliant conduct in practice and, in doing so, to be commercially successful. LEIPA strives to continuously optimize paper production in the interests of sustainability. We encourage our business partners to contribute their part to this goal.

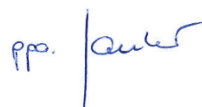
This Policy Statement on the Respect for Human Rights (hereinafter referred to as the “Policy Statement”) was issued by the LEIPA corporate group in accordance with Section 6 of the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, hereinafter referred to as the “LkSG”). The Policy Statement is based on national laws and regulations, such as the LkSG, as well as international agreements including the Universal Declaration of Human Rights of the United Nations, the Guidelines on Children’s Rights and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the International Labour Standards of the International Labour Organization, and the United Nations Global Compact.

We respect human rights in our global value creation and supply chains. Our goal is to advance their observance and to prevent their violation. Together with our employees, customers, business partners, and stakeholders, we continuously work to promote human rights — this is reflected in particular in our commitment to fair business practices as well as good working and living conditions.

Independent, mindful of future generations, and future-oriented — this characterizes and defines the way we work, interact with one another, communicate, and assume responsibility for people, the environment, and nature. Through our actions today, we lay the foundation for future generations and the successes of tomorrow.



Antonio Bellante  
Berlin, 01.12.2025  
CEO - LEIPA Group GmbH



ppa. Jürgen Sauter  
Berlin, 01.12.2025  
Director Procurement - LEIPA Group GmbH

## **1 LEIPA's responsibility and claim**

The LEIPA corporate group is committed to respecting human rights, taking environmental impacts into account, and striving for sustainable growth, while at the same time offering customers and consumers responsible product alternatives. Compliance, responsible business operations and value chains, as well as the sustainable use of natural resources and raw materials, are firmly embedded in the corporate strategy. Responsible conduct includes compliance with human rights and environmental due diligence obligations as well as the continuous minimization of the impacts of our activities on people and the environment.

The LEIPA corporate group expressly commits itself to the following internationally recognized norms, guidelines, and standards:

- Universal Declaration of Human Rights (UDHR)
- UN Charter of Human Rights
- UN Guiding Principles on Business and Human Rights (UNGP)
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination against Women
- International Labour Organization (ILO) – Fundamental Conventions
- Core Labour Standards of the International Labour Organization (ILO)
- OECD Guidelines for Multinational Enterprises
- Paris Climate Agreement
- Minamata Convention
- Stockholm Convention
- Basel Convention
- Ten Principles of the UN Global Compact

These standards form the basis of our actions as the LEIPA corporate group; accordingly, we expect compliance with these standards from all business partners along our supply chain. This includes, in particular, the rights to equal treatment, dignity, security, privacy, and fair working conditions enshrined in the UDHR, as well as the principles set out in the ILO Fundamental Conventions regarding the abolition of child and forced labor, freedom of association, collective bargaining, and protection against discrimination. The LEIPA corporate group ensures safe and healthy working conditions, respects employee representation bodies, and comprehensively protects the rights of employees.

To fulfill these commitments, the LEIPA corporate group operates a systematic human rights and environmental due diligence process that includes the regular identification, assessment, and prioritization of potential risks as well as the derivation of appropriate preventive and remedial measures. Information regarding potential violations can be submitted confidentially through internal and external reporting channels and, where necessary, leads to appropriate follow-up measures. All measures are regularly reviewed for their effectiveness and further developed as required.

The LEIPA corporate group also aligns itself with the OECD Guidelines for Responsible Business Conduct and firmly rejects any form of corruption, bribery, or improper conduct. New business partners are

reviewed as part of an appropriate due diligence process to ensure that they respect the ethical, human rights, and environmental principles we expect. All suppliers are expected to manage their own supply chains in accordance with comparable standards and to actively address human rights and environmental risks.

These principles are enshrined in our Code of Conduct and form part of all contractual agreements with our business partners. The LEIPA corporate group regularly reviews these commitments and pursues the objective of continuous improvement of our human rights, social, and environmental performance.

## **2 Implementation of the corporate due diligence obligations**

### **2.1 Scope of application**

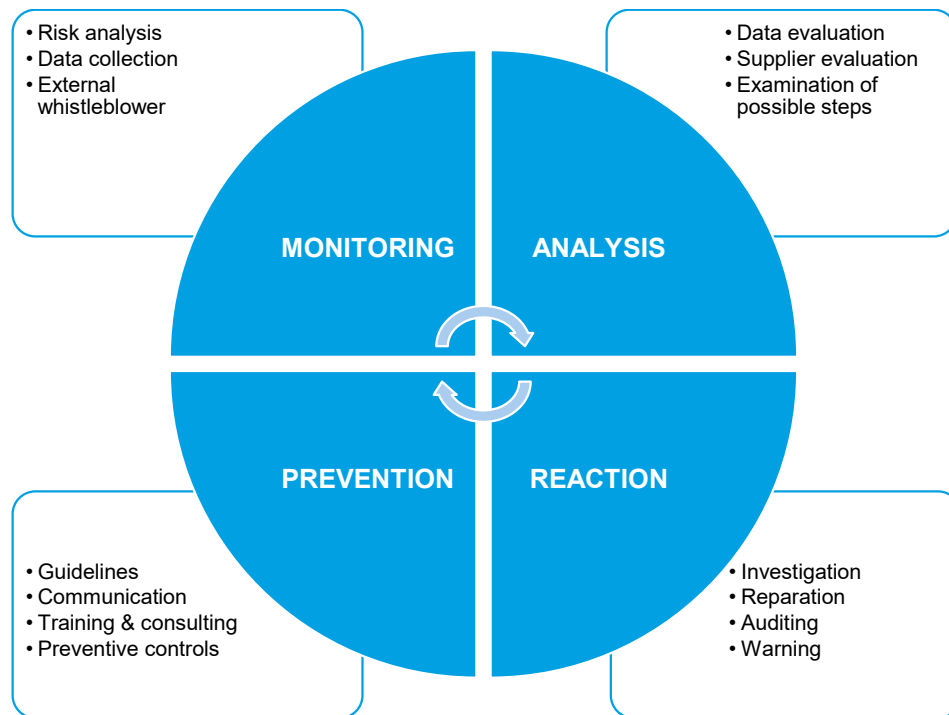
The Policy Statement applies to all employees of the LEIPA corporate group, entered into force on 01 January 2024, and was last revised on 01 December 2025. The management boards of the LEIPA corporate group and the Human Rights Protection Committee are responsible for overseeing the fulfillment of this Policy Statement. Once a year, the content and the implementation strategy of the Policy Statement must be reviewed for their relevance and appropriateness and, if necessary, adjusted.

Suppliers, business partners, and other market participants are regarded as organizations and are therefore considered gender-neutral in the terminology used in this text. For reasons of improved readability, the masculine form is used for personal nouns and pronouns. This does not, however, expressly imply any discrimination against other genders, but is to be understood as gender-neutral in the interest of linguistic simplification.

### **2.2 Risk analysis in the supply chain**

The LEIPA corporate group understands the identification of risks and their potential impacts, as well as the derivation of effective measures to prevent risks or to minimize impacts, as a continuous task in the implementation of corporate due diligence obligations.

The risk management system implemented at the LEIPA corporate group, which is applied to address human rights and environmental risks through an annual risk analysis as well as, where necessary, additional ad hoc risk analyses, is clearly illustrated in the following graphic. The individual elements of the risk management system interact with one another and form a continuous cycle aimed at promoting corporate performance and a culture of integrity.



This involves an individual risk classification of business partners and products using software specifically implemented for this purpose. To this end, metadata derived, for example, from financial, operational, environmental, social, regulatory, and legal risks, from the risk assessment of countries of origin, raw materials, and product groups, as well as—in some cases—from exchanges with civil society organizations and experts, are collected and analyzed. This is followed by an assessment of potential risks in the direct and indirect supply chain, whereby the inherent supplier risk is determined. The findings of the risk analysis feed into the development of concrete measures to prevent or mitigate adverse impacts of the business activities of the LEIPA corporate group. In addition, the requirements imposed by the LEIPA corporate group on suppliers — for example, with regard to certifications or self-disclosures — contribute to a more effective risk analysis. Based on the results of the risk analysis, measures are taken within the company’s own business operations and with our business partners to prevent human rights and environmental risks. The LEIPA corporate group continuously reviews the effectiveness of these measures.

During the review period from 01 January 2025 to 30 November 2025, a total of 171 suppliers with increased risk in the environmental and social categories were identified. Of these, 20 suppliers maintain a regular and commercially relevant relationship with the LEIPA corporate group. These 20 suppliers are addressed in a targeted manner in the next step through a structured process: they receive individual questionnaires to further specify the potentially existing risks and are requested to provide evidence demonstrating that no human rights or environmental risks exist or that appropriate preventive or remedial measures have been implemented. The results of this in-depth analysis flow directly into the derivation of measures and the prioritization of further steps.

Risk assessments are carried out on an ongoing basis. On a weekly basis, all relevant notifications and risk alerts in SAP Ariba are reviewed, assessed, and documented. Throughout the entire 2025 financial year, no relevant or reportable violations were identified among direct or indirect suppliers. The findings from the continuous risk assessment feed into the further development of risk management and form the basis for the continuous improvement of supply chain management.

### 2.3 Prevention and remedial measures in the own company

During the reporting period<sup>1</sup>, the LEIPA corporate group implemented targeted measures to prevent or minimize human rights and environmental risks within its own business operations. A central component is the regular training of all employees via a TÜV-certified software solution that enables audit-proof and standards-compliant documentation. New employees receive an initial safety-related briefing at the start of their employment. In addition, all employees participate annually in mandatory occupational health and safety training. Depending on location and function, additional training on environmental management and emergency management is provided. As part of the implementation of the LkSG, the LEIPA corporate group developed a specific training program for employees in procurement and corporate development in order to specifically sensitize them to human rights and environmental risks as well as corruption risks. Managers are required to identify risks at an early stage and to prevent their emergence.

In addition, the LEIPA corporate group relies on internationally recognized standards: the production sites of LEIPA Georg Leinfelder GmbH in Schrobenhausen and Schwedt, as well as the sites of MAD Recycling GmbH, are certified, among others, in accordance with ISO 9001, ISO 14001, and ISO 50001. The sites in Schrobenhausen and Schwedt additionally operate an ISO 45001 occupational health and safety management system. Further certifications such as EMAS, ISO 22000, and BRC confirm the high level of our environmental and safety standards. All certificates are reviewed annually.

Summary of the key measures:

Area of action	Measures implemented
Training courses	TÜV-certified, mandatory annual training courses on occupational safety, etc.; initial instructions; special training courses  LkSG-specific training for Purchasing & Corporate Development on human rights and environmental risks
Internal audits	Two site inspections in accordance with LkSG; no breaches of duty identified
Organization & responsibility	Human Rights Officer & HRPC
Reporting mechanism	Anonymous reporting channel (according to LkSG & HinSchG)
Certifications	ISO 9001, 14001, 45001, 50001; EMAS in SDT

### 2.4 Prevention and remediation measures with business partners

The LEIPA corporate group implements appropriate preventive and remedial measures with direct suppliers, which are embedded in a systematic and risk-based supply chain management approach. The basis for this is the results of the risk analysis in SAP Ariba, which is carried out using risk indicators recognized by the BAFA and enables the classification of business partners with regard to human rights and environmental risks.

<sup>1</sup> The policy statement relates to the reporting period from 01.01.2025 to 30.11.2025.

Fundamental preventive measures include the consideration of human rights and environmental requirements in the procurement process, the contractual assurance of these requirements by new suppliers, the obtaining of a policy statement or a comparable document, the integration of binding contractual clauses, and risk-based control measures. Prior to entering into a new business relationship, the LEIPA corporate group ensures that the potential supplier has formally accepted the LEIPA Code of Conduct for Suppliers and Third Parties in writing or has demonstrably committed to equivalent principles. All business partners are expected to pass these standards on to their own supply chains, to investigate potential indications of violations, and to take appropriate preventive and remedial measures. The LEIPA Code of Conduct for business partners is publicly available in German and English at the following links:

<https://www.leipa.com/de/fuer-lieferanten>

<https://www.leipa.com/en/for-suppliers>

For business partners classified as particularly high-risk in the risk analysis, the LEIPA corporate group plans additional risk-mitigating measures such as individual questionnaires or on-site audits to enable a more in-depth assessment of the business partner. The risk functions implemented in SAP Ariba continuously monitor potential new risks; in the event of an alert, these are carefully assessed and appropriate measures to mitigate or eliminate them are initiated.

By agreeing to the Code of Conduct, business partners also accept the possibility of reviews by the LEIPA corporate group. These may take the form of questionnaires, document reviews, or — where necessary — on-site audits, which are carried out either by external auditors or by qualified internal auditors of the LEIPA corporate group. In addition, event-driven risk analyses are conducted for indirect suppliers if substantial indications of potential human rights or environmental due diligence violations exist or if the risk situation increases significantly as a result of operational changes.

## **2.5 Effectiveness review of prevention and remediation measures**

At least once a year, as well as on an ad hoc basis, the effectiveness of all LkSG-relevant due diligence processes is reviewed in order to identify, prevent, cease, or mitigate adverse human rights or environmental impacts.

The present Policy Statement is reviewed on an ongoing basis, but at least once a year, and revised as necessary. The currently valid Policy Statement, as well as information on further positions, reports, and policies of LEIPA, can be found on our website.

## **2.6 Complaints management and reparation**

An effective complaints management system is a central component of the human rights and environmental due diligence process of the LEIPA corporate group. Affected people or observers of potential violations should have access at all times to secure and trustworthy reporting channels. For this purpose, the LEIPA corporate group has implemented a web-based whistleblowing system operated by an external service provider, which enables the confidential reporting of compliance violations as well as indications relating to human rights and environmental standards. The system is available in German, English, Polish, and Turkish, accessible at all times, and open to both employees and external stakeholders. Reports can be submitted anonymously and are treated confidentially in all cases.

In addition, affected people have the option of submitting information directly to the members of the Human Rights Protection Committee of the LEIPA corporate group. This body ensures a qualified assessment of the reports received and ensures that necessary follow-up measures are initiated promptly. During the reporting period, one report was submitted, which is currently under review; the clarification has not yet been completed. No further complaints or reports were received during the reporting period.

Insights gained from received reports are used for the further development of the complaints procedure, the identification of potential risks, and the improvement of the entire due diligence system. If actual violations of human rights or environmental obligations are identified that were caused by a company of the LEIPA corporate group or to which the LEIPA corporate group contributed, appropriate remedial measures are implemented, and the group uses its leverage to ensure that affected persons are granted appropriate remedy.

The LEIPA corporate group continuously works to prevent or eliminate possible negative impacts of its own business activities as well as the activities of business partners. Measures to remedy confirmed harm are determined on a case-by-case basis in order to meet the specific circumstances and needs of those affected. The objective is the sustainable establishment of an open, learning-oriented, and continuous improvement culture that consistently strengthens human rights and environmental responsibility.

## **2.7 Reporting and documentation**

Transparent communication and comprehensible documentation are among the central elements of human rights and environmental due diligence within the LEIPA corporate group. The procedures described above, as well as their results, are continuously recorded in internal systems, reports, and process documentation and updated as required.

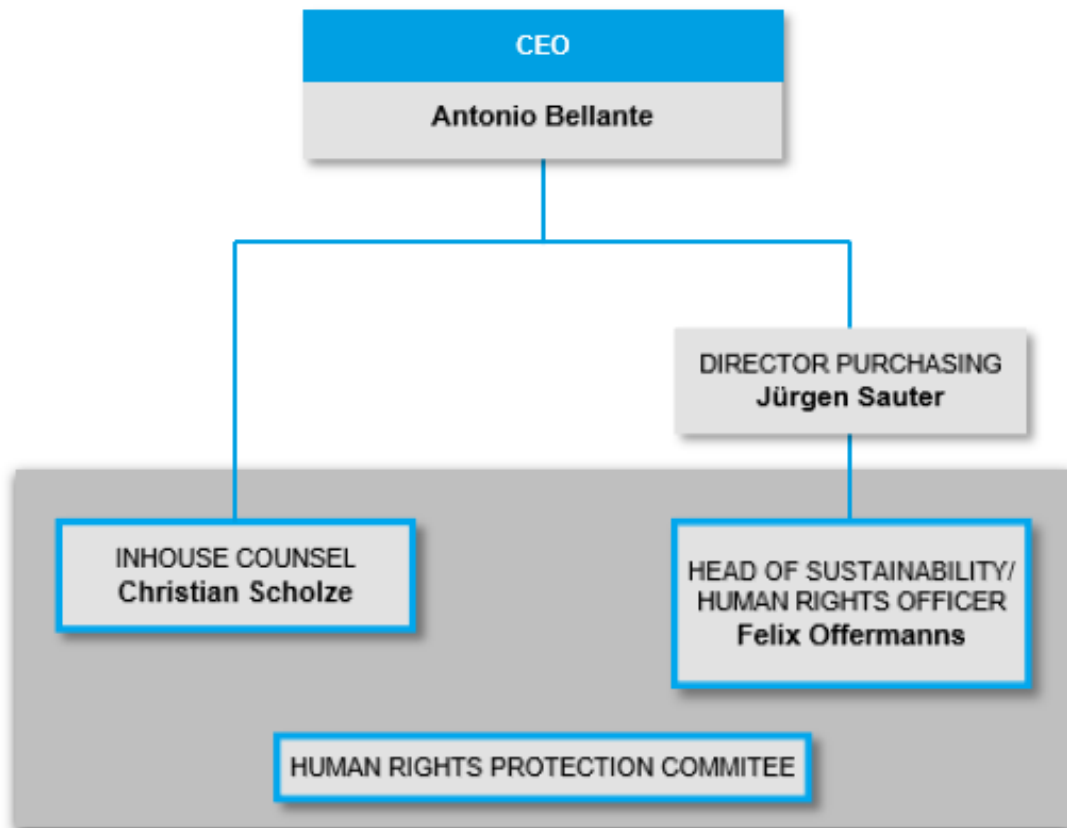
The risk analysis and the implementation of preventive and remedial measures are summarized and assessed at least once a year as part of an internal report to the management of the LEIPA corporate group. This internal annual report serves to review the effectiveness of the measures taken and to support the strategic further development of the due diligence system.

In parallel, the LEIPA corporate group documents all relevant reports, risk alerts, and system notifications in SAP Ariba and, where necessary, in designated internal filing structures. These records are continuously reviewed and form an important basis both for ongoing risk assessment and for the initiation of potential follow-up or improvement measures.

In addition, the LEIPA corporate group makes key information on measures, identified risks, and progress achieved in the area of human rights and environmental protection publicly available on its corporate website, insofar as this is appropriate and possible in compliance with data protection requirements.

## **3 In-house responsibility**

The internal responsibilities for compliance with human rights and for the implementation of risk management within the LEIPA corporate group are clearly illustrated in the following graphic:



The risk management system implemented within the LEIPA corporate group is subject to the supervision and responsibility of the management. It therefore reports directly to CEO Antonio Bellante, who is informed at least once a year by the responsible persons of the “Human Rights Protection Committee (HRPC)” about their work and progress. The operational oversight of the HRPC is the responsibility of Jürgen Sauter, who, in his role as Director Purchasing, is in regular exchange with the HRPC and monitors it on behalf of the management.

The HRPC consists of two members and manages the implementation of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) as follows: the handling of all legal matters as well as the complaints procedure falls under the responsibility of Christian Scholze (Inhouse Counsel), while the commercial and operational management of risk management and all other requirements relating to human rights and environmental due diligence obligations are managed by Felix Offermanns (Head of Sustainability & ESG). Felix Offermanns represents the LEIPA corporate group as the Human Rights Officer in all LkSG-relevant matters and reports at least once a year on the activities of the HRPC to the management, as well as on an ongoing basis to the Director Purchasing. He is responsible for the proper oversight of the design, establishment, and maintenance of the risk management system in accordance with the LkSG. In doing so, he must ensure that the due diligence obligations under the LkSG are effectively and appropriately embedded in all relevant business processes.

The HRPC can be reached via the following email address: [humanrights@leipa.com](mailto:humanrights@leipa.com)

## *Obligation of the management*

Schwedt/Oder, 01.12.2025

---



---

Antonio Bellante, CEO