

SAG ARIS GmbH Human Rights Commitment Statement

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1 Our commitment to respecting human rights

As a global software company operating in numerous countries and cultures, SAG ARIS GmbH acknowledges its responsibility towards all people who are or may be impacted by its business activities. At the same time, it is crucial for our work to operate in a socially responsible and sustainable manner in order to gain the trust of our business partners.

Through this declaration of principles, we affirm our commitment to upholding and promoting internationally recognized human rights in our business activities and along our global supply and value chains. We recognize the important responsibility SAG ARIS GmbH has in upholding human rights with, and for, our employees, customers, business partners, suppliers and the communities around us.

This declaration of principle on respect for human rights applies to all companies and worldwide activities of SAG ARIS GmbH. In addition, we expect our customers, business partners and suppliers to respect human rights and to sign our **Supplier & Partner Code of Conduct**. In doing so, they reaffirm their commitment to ethical business behavior with regard to human rights.

1.1 International Agreements and Guidelines

In addition to the internal guidelines and legal requirements of the countries in which SAG ARIS GmbH operates, we are guided by internationally recognized human rights and guidelines. We recognize the importance of global compliance with these frameworks and align our human rights due diligence processes accordingly. The international agreements and guidelines to which we are expressly committed include

- the United Nations Universal Declaration of Human Rights
- the International Covenant on Civil and Political Rights of the United Nations
- the International Covenant on Economic, Social and Cultural Rights of the United Nations
- the conventions and recommendations of the International Labor Organization (ILO) on labor and social standards, including the ILO core labor standards
- the UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women
- the United Nations Guiding Principles on Business and Human Rights
- the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- the ten principles of the UN Global Compact

In line with the UN Guiding Principles on Business and Human Rights, where national law and international human rights standards differ, we aim to follow the higher standard. Where they are in conflict, we respect national law while striving to respect the principles of internationally recognized human rights standards.

1.2 Our Corporate Guidelines

The international frameworks form our binding standards and define our framework for action. The following central corporate guidelines formalize and strengthen our commitment to respecting human rights:

- **Global Code of Business Conduct and Ethics**: An overview of the minimum requirements we place on our employees to ensure responsible corporate governance and the ethical and legal framework for business activities and relationships with all our stakeholders from different cultures.
- **Supplier & Partner Code of Conduct**: An overview of the minimum requirements that we place on our suppliers and business partners and their suppliers. This code forms the basis for trusting cooperation.
- **Privacy Policy**: A policy that governs the handling of personal data. It describes how data is collected, used and protected, defines the rights of data subjects and explains the measures taken to comply with global data protection regulations such as the General Data Protection Regulation (GDPR).

Our due diligence process forms the framework for implementing the principles set out in the guidelines listed above.

2 Human Rights

As part of our human rights strategy, SAG ARIS GmbH has defined the following human rights as particularly relevant. The resulting guidelines and expectations apply to our own employees as well as to our suppliers and business partners.

2.1 Working Conditions, Health Protection, and Occupational Safety

We are committed to creating fair and appropriate working conditions that promote the well-being of our employees. We are committed to maintaining high health and safety standards in all our workplaces. This includes complying with applicable national health and safety legislation. This includes the containment of existing and potential health and occupational risks on the one hand and the training of employees to prevent accidents and occupational illnesses in the best possible way on the other.

We adhere to the working and rest times set by national laws and industry standards as well as the rules of ILO Conventions 1, 14, 30 and 106. All employees must be engaged under a legally recognized employment relationship in accordance with national laws and industry standards. They receive a written employment contract. The working conditions must be explained to applicants in a language they understand before they are hired.

2.2 Appropriate Remuneration

We aim to ensure that both our employees and those within our supply chain receive fair and lawful remuneration that is in line with the applicable national laws. Remuneration is paid on time and at regular intervals. Approved overtime is paid or compensated accordingly. Employees receive information about their wage payments in a written and comprehensible form. Wage deductions as disciplinary measures are strictly prohibited. We are committed to ensuring equal pay for work of equal value.

2.3 Equal Opportunities and Anti-Discrimination

We are committed to diversity, equity and inclusion and we strongly stand against any form of discrimination or harassment. As an equal opportunity employer, we are committed to mutual respect and fairness for all employees and prospective employees regardless of age, gender, culture, marital status, nationality, ethnicity, religion, disability, sexual orientation, gender identity, or any other dimension of diversity. We offer all our employees opportunities to develop their skills and capabilities to support their personal and professional growth.

These expectations are reflected in our **Code of Business Conduct and Ethics Policy**. We require all our employees and managers to successfully complete training on our Code of Business Conduct and Ethics which includes our commitment to Human Rights.

2.4 Freedom of Association and Collective Bargaining

Employees may join an employee representative body and, in accordance with national legislation, have the right to form an employee representative body, to vote freely and to conduct collective bargaining. If national standards restrict the right of association and the right to collective bargaining, at least the free and independent association of employees for the purpose of conducting negotiations must be enabled and permitted as an alternative. Exceptions to these rules are permissible if they meet the requirements of ILO Conventions 87 and 98.

2.5 Ban on Child Labor

We do not tolerate any form of child labor or the exploitation of children and young people, which is prohibited under ILO Conventions 138 and 182 and ILO Recommendation 190.

2.6 Freely Chosen Employment

We categorically prohibit all forms of forced or involuntary labor, including debt bondage, servitude, human trafficking, slave labor, conditions similar to slavery or any other form of involuntary labor. Physical abuse, corporal punishment and physical or psychological threats are strictly prohibited.

All our employees as well as our suppliers and business partners are free to choose and terminate their employment relationship. Information about the employment relationship and employment contracts is communicated to employees in understandable language and they must not be misled about the conditions of their employment relationship.

The withholding of identity documents or wages is prohibited. Employees must also not be restricted in their freedom of movement, nor subjected to degrading, unsafe, or abusive working or living conditions.

No fees may be charged to applicants or employees in connection with their work, e.g. recruitment or placement fees.

2.7 Protection of Livelihoods

We believe we have a broader responsibility to the world in which we live and work, including local communities and society at large. Therefore, we respect the rights of local communities that may be affected by the business activities of SAG ARIS GmbH or our suppliers and business partners. We expect our suppliers and business partners to always respect the land rights, including collective and traditional rights, of women, indigenous peoples and local communities affected by their business and procurement practices.

2.8 Violence by Private and Public Security Forces

If private or public security forces are used, it must be ensured that their deployment does not lead to human rights violations. This includes, in particular, unlawful harm to life and limb, freedom of

association or violations of the prohibition of torture or other cruel, inhuman or degrading treatment or punishment.

3 Human Rights Management

The management of our human rights commitments is based on the aforementioned national and international standards and reference instruments, in particular the requirements of the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

We see the implementation of our obligations as a continuous and iterative process that must be reviewed and adapted on an ongoing basis. SAG ARIS GmbH has established a compliance management system and conducts regular reviews to check internal compliance with policies and commitment statements.

3.1 Risk Management and Responsibilities

SAG ARIS GmbH has established a risk management system with the aim of identifying and minimizing human rights risks and preventing or ending violations, or at least reducing their impact.

The appropriate monitoring and coordination fall under the responsibilities of our Chief Compliance Officer. He acts as a link between the management and the relevant departments and is the first point of contact for the topic. The overall responsibility for compliance with human rights lies with SAG ARIS GmbH's Management.

3.2 Risk Analysis

As part of our risk assessment process, we carry out risk analyses every year to identify the potential and actual human rights impacts of our business activities. These risk analyses cover both our own business area and our direct suppliers. When assessing risks, we pay particular attention to the perspective of potentially affected people.

3.2.1 Risk Analysis of Suppliers

As a first step, we use an abstract risk assessment to gain an overview of potential risks and potentially affected and particularly vulnerable groups of people. To do this, we use a supplier management tool that has a broad scope and uses recognized, credible sources to identify the country and sector risks of our suppliers. This approach facilitates the precise identification of suppliers operating in high-risk environments.

In the next step, we specify and evaluate the identified risks. On the basis of self-assessments, which are assigned to suppliers via our supplier management tool, we evaluate whether there are potential or actual negative effects due to a lack of measures at the suppliers. In addition, we evaluate identified risks using appropriate criteria to prioritize the most serious and likely risks. These priority risks are given precedence in the development and implementation of measures.

3.2.2 Risk Analysis of our own Business Area

In our own operations, we determine the risk profile of our global sites using recognized indices and other sources to identify particularly high-risk business areas.

Risk-based surveys and interviews are used to substantiate and evaluate identified risks with the respective departments and locations. Risks are then prioritized based on their severity and likelihood of occurrence in order to implement targeted measures.

3.2.3 Ad-hoc Risk Analyses

In addition to the annual risk analyses, we carry out ad hoc analyses when significant changes occur in our own business area or supply chains. This may be the case, for example, when opening up new business areas or locations, introducing new products, or changing sourcing countries.

3.2.4 Preventive Measures

Building on the results of the risk analysis, SAG ARIS GmbH determines its own sphere of influence and contribution to causation in order to identify appropriate preventive measures and to strategically allocate resources. In line with a risk-based approach, we focus particularly on managing our priority risks.

Relevant findings are directly incorporated into our decision-making processes. In particular, they influence the onboarding and management of suppliers as well as, the evaluation of our business relationships.

In order to systematically and effectively prevent potential risks, we pursue an integrated prevention concept that takes comprehensive account of both our own business activities and those of our suppliers. We build on existing measures, improve them, and develop new approaches.

We have established the following preventive measures in particular:

- **Global Code of Conduct:** The Global Code of Business Conduct & Ethics defines our understanding of ethical behavior in day-to-day business and sets out the guidelines for cooperation between our employees, colleagues, customers, partners and competitors (see section on corporate guidelines). The Code of Conduct is currently updated regularly.
- **Supplier & Partner Code of Conduct:** The Supplier & Partner Code of Conduct is based on the principles of the Global Code of Conduct and governs cooperation with suppliers and business partners. All suppliers are obliged to sign this Code of Conduct and comply with the expectations and principles formulated therein. In particular, this also includes minimum human rights and environmental requirements. At the same time, the Code of Conduct forms the formal basis for sustainable and trusting supplier relationships and for taking further measures where necessary.
- **Capacity building and training:** Mandatory online training on our Code of Conduct instructs our employees on how to implement our ethical conduct requirements. In addition, this training enables employees to understand their obligations and rights with regard to human rights and to observe them in their daily work.
- **Compliance enforcement:** SAG ARIS GmbH's compliance team regularly reviews and audits compliance with our internal policies and obligations.

- **Control mechanisms for suppliers:** SAG ARIS GmbH reserves the right to periodically review compliance with the Supplier & Partner Code of Conduct through supplier self-assessments or audits. If necessary, these audits will be conducted by external third parties. SAG ARIS GmbH will bear any costs incurred.

3.3 Mitigating Measures

If SAG ARIS GmbH discovers that a violation of human rights has occurred or is imminent, we immediately take appropriate measures that meet the defined appropriateness criteria. We differentiate between violations in our own business area and those that occur in the supply chain.

Within our own business area, we immediately initiate measures to end or remedy the violations identified.

SAG ARIS GmbH's Compliance Office initiates an audit in the event of suspected violations, which is approved by the Management. This audit is carried out by the Compliance Office, with external experts being consulted if necessary. The results of the audit are evaluated by the Compliance Office and the Management, who decide on the necessary corrective measures.

In the event of violations within the supply chain, we work closely with our suppliers and business partners to agree on necessary corrective and improvement measures and implement them within specified deadlines. Should serious violations be identified and agreed measures not be implemented on time, SAG ARIS GmbH reserves the right to temporarily suspend business relations or, as a last resort, to terminate them.

3.4 Complaints Procedure

SAG ARIS GmbH provides all stakeholders with the possibility to report concerns related to human rights. through its compliance reporting system: <https://aris.integrityline.app/>. The procedure is accessible to both internal and external people, including employees, suppliers, customers, and other stakeholders.

Information and complaints can be submitted via several reporting channels:

- Reports can be submitted at any time and in various languages (German, English, Spanish, Italian and French) via the web-based SAG ARIS GmbH whistleblower system. It is possible to submit reports anonymously or by providing contact details. It also offers a secure mailbox for ongoing communication.
- SAG ARIS GmbH employees can also contact the Compliance Office directly, either in person, by telephone, or by e-mail.

All reports are treated confidentially. The protection of whistleblowers is guaranteed at all times. In principle, a confirmation of receipt and a contact for the further course of the procedure will be announced within seven days. SAG ARIS GmbH aims to inform the whistleblower of the results and any measures taken within three months of confirmation of receipt.

Detailed information on our complaints procedure, including the individual procedural steps, responsibilities and the rights and protection of whistleblowers, can be found in our publicly accessible rules of procedure for the complaints procedure.

The findings from the complaints procedures are included in the annual risk analysis and can trigger the performance of ad hoc risk analyses.

3.5 Documentation and review

We document our efforts to effectively implement our human rights obligations on an ongoing basis.

This commitment statement will be reviewed and updated periodically by the Compliance Office and our Management.