

Amiblu Group





Introduction

This policy provides a framework for Amiblu Group's responsibility and commitment to labor and human rights. We strive to uphold the highest standards of ethical behavior in all areas of our operations, fostering a work environment and supply chain that respects and protects the rights and dignity of every individual connected to our organization, including employees, contractors, suppliers and partners.

At Amiblu, we recognize that the promotion of fair and equitable labor practices is fundamental to our values and business integrity. We are dedicated to ensuring that our operations reflect these principles, creating a safe, inclusive and respectful environment where all individuals are empowered and treated with fairness.

"Through this policy, we reaffirm our commitment to uphold human rights and foster ethical practices, thereby contributing to a more sustainable workplace and society."

Wolfgang Stangassinger

Regina Zorn

Tomas Andersson



Scope

This Labor and Human Rights Policy sumarises binding rules for behaviour that we expect all companies of Amiblu Group to follow and applies as of 01.01.2025.

This policy is intended for anybody employed at Amiblu Group under a contract employment including contract workers.

The policy is complementary to the Code of Conduct and other Amiblu Group policies that encompass labor and human rights topics.

Our Principles & Commitments

This policy is guided by and aligned with internationally recognized principles, norms and standards, such as

- International Labour Organization Declaration on Fundamental Principles and Rights at Work (Core Labor Standards)
- The International Bill of Human Rights (which includes the Universal Declaration of Human Rights)
- United Nations Global Compact (The Ten Principles)
- ISO 45001 Occupational Health and Safety Management System

We adhere to existing and applicable law, official regulations and intra-group guidelines. In cases where regulations of national or local law conflict with our princi-

ples or standards, the relevant legislation takes precedence. Regardless of this, we still seek to uphold the values set forth in this document in such circumstances.



Prohibition of Forced Labor, Child Labor & Modern Slavery

We strictly prohibit all forms of forced labor, child labor and modern slavery in our operations and supply chain. We are committed to ensuring that no individual is coerced, trafficked or exploited in any way and we uphold international labor standards to protect the rights and dignity of all workers. We require our business partners to adhere to these prin-

ciples, ensuring that all work is freely chosen and that no one is subjected to involuntary labor or exploitation. Further information on our commitment against exploitive labor practices can be found in our Code of Conduct, Supplier Code of Conduct and Anti Slavery Policy.

Freedom of Association & Collective Bargaining

We respect and uphold the right of all employees to freedom of association and collective bargaining. We are committed to ensuring that workers can freely form, join or refrain from trade unions or other organizations of their choice without fear of retaliation, intimidation or harassment. We support open dialogue and fair negotiation between employ-

ees and management to address workplace issues and foster a positive, collaborative work environment. We therefore continuously monitor the number of employees represented by works councils or similar associations to ensure that these principles are supported throughout the company.

Fair Working Conditions

We are striving to provide decent working conditions for all employees by ensuring that wages meet or exceed legal standards. We promote reasonable working hours in line with national and local laws, international and industry labor standards, including provisions for rest, leave, and overtime compensation. We commit to constantly improving working conditions and being transparent about our efforts to create a work environment that

respects the well-being and work-life balance of every employee. More information on our commitment to fair working conditions can be found in our Code of Conduct as well as our Antidiscrimination Guideline. As part of our reporting, we continuously monitor coverage of collective agreements and seek additional and external references on salary levels in the absence of collective agreements.





Protection from Discrimination & Harassment

"We commit to a Zero-Tolerance Culture and will improve further development of internal communication and training."

We are seeking to treat all employees with dignity and respect, fostering a diverse and inclusive environment. We strictly prohibit any form of discrimination including but not limited to race, belief, gender, religion, marital status, age, national origin, ancestry, physical

or mental disability, pregnancy, childbirth or related medical conditions or actual or perceived sexual orientation. Further information on our commitment to ensure a safe working environment can be found in our Code of Conduct and Antidiscrimination Guideline.

Diversity, Equity & Inclusion

"We commit to continue our focus on equal treatment and plan specific development opportunities for our people."

We are committed to continue to focus on and facilitate an inclusive, equitable, and diverse workplace. We recognize that fostering a culture where all employees feel valued, respected and empowered is essential to our success. We therefore facilitate a variety of projects in different locations to ensure continuous learning and development opportunities for our workforce in this important area.

Recruiting, Training & Development

We are committed to fair and transparent recruitment practices, ensuring equal opportunities for all candidates regardless of background. We invest in the ongoing training and development of our employees to enhance their skills and support their career. By fostering a culture of continuous learning,

we aim to empower our workforce, improve performance and provide opportunities for progression within the company. For more information on our efforts on recruiting please refer to our Guideline on Recruitment and our eLearning platform (AmiPro).



Community Engagement

We ensure that relevant information is shared and that dialogue and participation are encouraged among individuals and groups who are or may be affected by our operations. Engagement is conducted in a timely manner, allowing feedback to inform designs and operational decisions where appropriate.

Safe & Healthy Working Envionment

"We commit to improve constantly the working conditions and provide transparency of potential improvement."

We are committed to providing a safe and healthy environment for all employees and our suppliers' employees. We operate in accordance with relevant health and safety standards, ensuring a safe and hazard-free workplace through continuous improvement and preventive measures as key components of our safety program. We uphold the right to health and safety not only for our employees but also for the

communities impacted by our operations, ensuring compliance with applicable legal workplace safety and industrial hygiene standards, as well as addressing environmental and security considerations related to human rights. Concerning occupational health and safety, we are ISO 45001 certified and continuously audited externally to fulfill these requirements.



Our Implementation Approach

Governance & Responsibility

Amiblu Group is responsible for ensuring this policy complies with our legal and ethical obligations and that all those under our control comply with it. Amiblu Group has primary and day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective.

Management at all levels is responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

To ensure our commitment to uphold human rights among our operations and beyond we have set minimum requirements regarding human rights for our suppliers. More information on our expectations towards our suppliers can be found in our Supplier Code of Conduct and Procurement Guideline.

- Country-specific Guidelines and Procedures

This policy is accompanied or supplemented by country-specific guidelines to ensure local implementation and compliance (e.g. country-specific guidelines, procedures, employee handbooks). If local legislation requires deviating regulations or implementation, please refer to the relevant country-specific guidelines.



- Specific Roles & Responsibilities

Function	Roles & Responsibilities
Management Board:	Policy approval
HR Department:	Policy owner: Owns the policy and is responsible for its implementation, governance and communication
Compliance Department:	Compliance check: Reviews the policy to validate that the policy is aligned with Amiblu's policy framework
Sustainability Department:	Advices policy owners regarding relevant sustainability content
Employees & Contractors:	Responsible to comply with the policy

Due Dilligence

We are committed to upholding and promoting human rights across all areas of our own operations and our supply chain. We are currently in the process of developing a human rights due diligence framework to identify, assess and address potential human rights risks along our value

chain. As we build and refine our approach, we are dedicated to aligning our practices with international standards to support and protect all communities, employees and partners impacted by our business activities.



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Mitigation, Grievance Mechanism & Remediation

At Amiblu, compliance with laws, rules and internal guidelines is a top priority. We use our whistleblower system "Tell it Cody" (Amiblu Group) to receive specific reports of (potential) misconduct or irregularities in our organization. This includes for example violations of our Code of Conduct, antitrust law, criminal law or violations of human rights, discrimination and environmental law. The reports help us to im-

prove our organization and minimize risks. Reports can be submitted anonymously or transparently. Reports will be forwarded to the Compliance department and our respective Compliance Ambassador and will be processed reliably. The reports are treated with absolute confidentiality. Additional information can be found in our Code of Conduct.

Industry Engagement

"We commit to continous improvements on the supplier side and transfer the adopted model to the 'downstream' partners."

We are seeking to reach out, engage with and foster collaborations among peers and partners across the industry and are committed to ensure that human rights are promoted throughout our sector.



Revision & Release Information

Revision

This policy will be reviewed, evaluated and if necessary revised by our HR, Compliance and Sustainability departments periodically, but at least every two years, as well as irregularly in response to specific cases with significant

human rights impacts. Everyone within the scope of the policy must inform themselves about any changes, if revisions are communicated by responsible authorities.

Release

Created: HR & Sustainability Dep. | 06.12.2024

Checked: Compliance Department | 12.12.2024

HR Department | 12.12.2024

Approved: Management Board | 17.12.2024

Valid from: 01.01.2025

Next review: HR Department | 30.11.2026

Minor updates:

- Change of management & contact | 01.09.2025

Contact & Contact Persons

We expect our employees and anybody who is accountable to Amiblu Group to immediately report any relevant concerns or observed violations of the principles and rules of conduct standardized here. The HR Department (see below for contact person) is available for this purpose.

Furthermore, we have set up our anonymous reporting system "Tell it Cody", which can also be contacted confidentially via our website.

HR Department (Human Resources)

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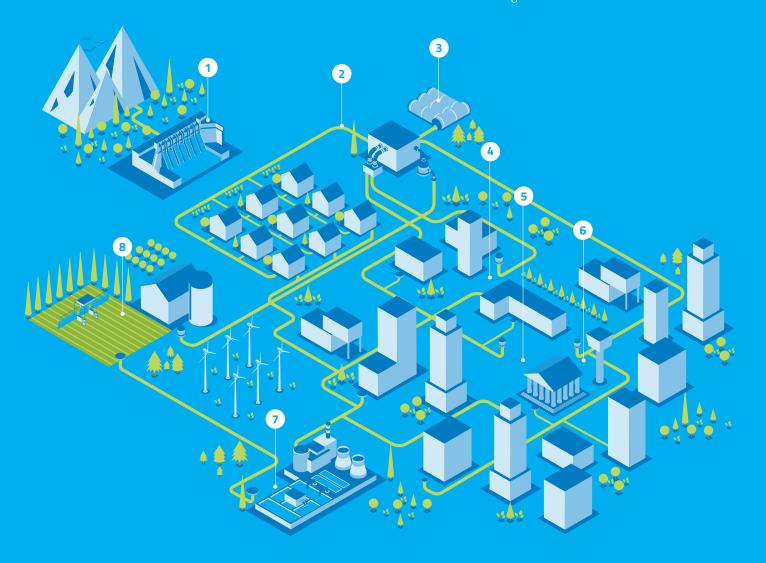
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- Hydropower
 Potable Water

- 5. NC Pipes Rehabilitation
- 6. Jacking Pipes
- 8. Irrigation



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