Respect For Human Rights Policy Statement

We at Mosca are supportive of and committed in implementing initiatives, processes and standards in our operations which promote respect for human rights.

We respect and support the principles espoused within international norms, principles, codes and laws relating to human rights, including without limitation, the International Bill of Human Rights, UN Universal Declaration of Human Rights, the core labor standards of the ILO (International Labour Organization).

Respect for human rights is an important core value found in our Code of Conduct. Our Code of Conduct requires our production, operations as well as those of our business and contractual partners to comply with all applicable laws, regulations and guidelines relating to human rights, including without limitation, the [Lieferkettensorgfaltspflichtengesetz (LkSG)], if and where applicable.
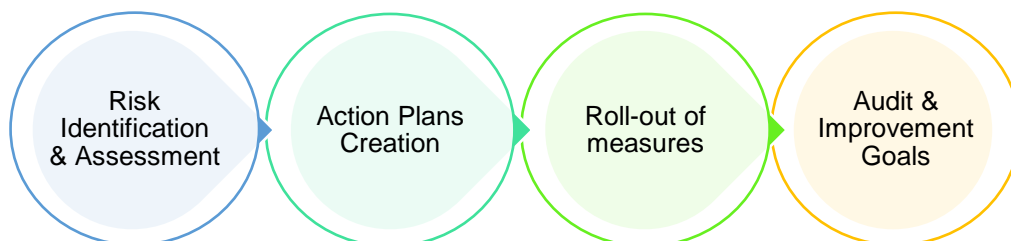
Our Risk Management Framework

Education

Our Code of Conduct is made publicly available on website for access by our employees, business and contractual partners.
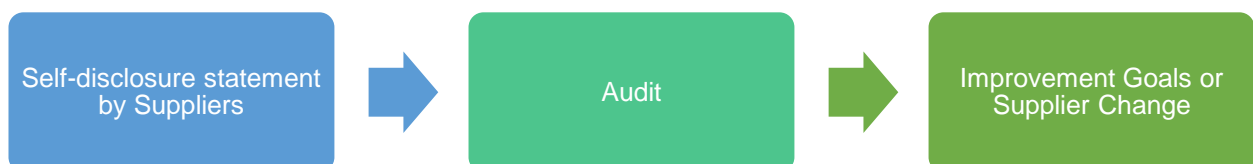
Our employees are trained on a regular basis to encourage their compliance with our Code of Conduct.
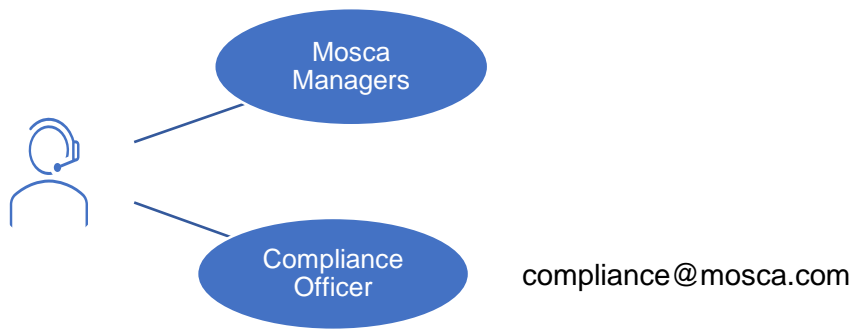
Human Rights Due Diligence

- In general, our internal process to perform human rights due diligence to ensure compliance:

- Our process to perform human rights due diligence to ensure compliance in our supply chain:

<u>Grievance Mechanism</u>

Grievances and compliance violations can be reported through Mosca Managers or a dedicated compliance email by employees, suppliers, customers and others. We have plans to supplement our existing reporting channels by introducing, in the near future, a 24X7 hotline managed by third parties to ensure anonymous reporting that is available in local languages.

This policy statement dated 1 January 2022 has been approved by the Corporate CEOs of the Mosca Group.

Timo Mosca	Simone Mosca	Alfred Kugler