

A large, light gray outline of a stylized leaf or plant stem graphic is positioned in the background, partially overlapping the title text.

# NovaTaste

## Labor & Human Rights Policy

**Description:** Labor & Human Rights Policy applicable to all NovaTaste entities

**Version:** 1.0 / 09.04.2026

Prepared: HR Leads    Reviewed: Legal Counsel    Approved: Chief Human Resources Officer

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## 1 Policy identification

**Title:** Labor & Human Rights Policy

**Version:** 1.0

**Effective date:** 01 May 2026

**Review date:** 01 May 2026

**Policy owner:** Group Human Resources

**Approver:** Chief Human Resources Officer

## 2 Scope of application

### 2.1 Organizational scope

This policy applies to all employees, directors, officers, subsidiaries, and controlled entities of the NovaTaste. It also applies to suppliers, contractors, agents, and other business partners throughout the value chain.

### 2.2 Content scope

This policy covers topics related to:

- Employee Health & Safety
- Modern slavery (child labor, forced labor, and human trafficking)
- Living wages and employment conditions
- Overtime and rest periods
- Diversity, equity and inclusion (DEI)
- Social dialogue
- External stakeholders' human rights

## 3 Commitments

NovaTaste respects and promotes human rights across all aspects of its operations. The company adheres to the labor law regulations and guidelines that are applicable, regarding wages and tariffs, minimum wage, working hours, overtime, working conditions, occupational safety and freedom of association. NovaTaste complies with the ILO core labor standards and takes a zero-tolerance approach to child labor, forced labor, and human trafficking. NovaTaste is committed to paying its employees around the world fair and equitable wages. As part of this commitment, NovaTaste recognizes the rights of employees to freedom of association and collective bargaining. This commitment to labor and human rights standards extends to all NovaTaste business partners throughout the value chain.

- To demonstrate its commitment to ethical business practices and continuous improvement in labor and human rights management, NovaTaste has a group membership for SEDEX covering all geographies and sites. Hence, Novataste is part of this global platform that tracks ethical business practices.
- Production sites in Austria, Germany, Thailand and Mexico are audited according to SMETA 4 Pillar. Thus, the sites have undergone a comprehensive, independent, third-party assessment of its ethical and responsible business practices. Developed by Sedex (Supplier Ethical Data Exchange), this is one of the most widely used social audit formats in the world.

### 3.1 Employee Health & Safety

NovaTaste is committed to ensuring the health, safety, and wellbeing of all employees by providing a safe and secure working environment that protects employees from occupational hazards, promotes physical and psychological health, and actively prevents workplace stress.

This commitment applies to all employees, contractors, temporary workers, and visitors across all company-operated sites globally and covers all activities undertaken within NovaTaste facilities as well as off-site work activities performed on behalf of the company.

NovaTaste prioritizes a comprehensive approach to workplace safety through rigorous risk assessments, identification and mitigation of workplace hazards, and continuous improvement measures. NovaTaste maintains documented and site-appropriate emergency action plans that enable rapid, coordinated, and safe response to workplace emergencies, including injuries, fire, chemical spills, and other site-specific risks.

All employees receive health and safety induction training before beginning work, along with role-specific and task-specific training covering workplace hazards, safe operating procedures, PPE requirements, and incident reporting. Refresher training is provided at defined intervals and whenever changes occur to equipment, processes, materials, or legal obligations.

NovaTaste provides employees with clear mechanisms to report health and safety incidents, hazards, and concerns. All reports are documented, assessed, and investigated as appropriate, with corrective and preventive actions implemented, and without risk of retaliation.

NovaTaste implements regular equipment safety inspections and audits to verify that machinery, tools, and work equipment are maintained in safe operating condition. Risk-based health assessments and health surveillance are conducted where required by legislation or based on identified occupational exposure risks. Hazardous substances are identified, assessed, and controlled through a hierarchy of controls, including substitution, engineering controls, safe handling procedures, and appropriate personal protective equipment. Non-employee workers are provided with site induction information covering key hazards, emergency arrangements, and site rules.

Additionally, NovaTaste addresses ergonomic and musculoskeletal risks through workstation assessments, task review, and practical interventions that reduce strain and improve comfort. Workplace noise exposure is assessed and controlled through engineering controls, administrative measures, and hearing protection where necessary.

The company fosters psychological health and well-being through access to employee assistance programs via the nilo.health platform, counselling services, and manager training on recognizing signs of stress and mental health concerns. Work-life balance is promoted through flexible working arrangements where operationally feasible, and the company encourages employee participation in wellness initiatives such as the MOVE DAYS app health challenge.

Performance is monitored through regular management review and continuous improvement processes to ensure effectiveness and ongoing enhancement of health and safety practices.

To ensure accountability and demonstrate commitment to health and safety excellence, NovaTaste has established the following targets:

- Achieve a Total Recordable Rate (TRR) score of 0.65 in 2027 by continuing to monitor and implement rigorous safety measures and proactive risk management strategies
- Achieve a zero-incident reported rate relating to workplace-related musculoskeletal disorders in 2027
- Achieve a zero-incident reported work-related stress case year-on-year in 2027
- Strive to score a 75% engagement index globally in annual employee engagement surveys that include psychological health and well-being topics
- Award 4 Global Safety Behavior Recognition certificates in 2027

### 3.2 Modern slavery (child labor, forced labor, and human trafficking)

NovaTaste is committed to ensuring that all employment is freely chosen and that forced, bonded, involuntary, or trafficked labor is prohibited in any form. We recognize that modern slavery represents a serious violation of human rights and takes a zero-tolerance approach to any such practices within its operations and supply chain. All employees are protected by written employment contracts that clearly define terms and conditions of employment in accordance with applicable labor laws and company policies.

Our employees are not required to lodge deposits or identity documents and are free to leave employment subject to applicable notice requirements. We do not employ child labor, and no person below the legal local minimum working age shall be employed. The HR information systems of almost all sites track age (otherwise tracked by manual document checks) and young workers, where legally permitted, are protected from hazardous work and excessive working hours.

Employment relationships are governed by written employment contracts that clearly define terms and conditions of employment, in accordance with applicable labor laws and company policies.

Practices such as withholding personal property, passports, wages, training certificates, work or any other document for inappropriate reasons are strictly forbidden.

NovaTaste assures that atypical employment is used only in exceptional and temporary circumstances and to a limited extent.

To ensure accountability and demonstrate commitment to eliminating modern slavery, NovaTaste has established the following target:

- Maintain zero incidents of child labor forced labor, and human trafficking by all entities in 2027, reflecting NovaTaste's absolute commitment to preventing all forms of modern slavery within its operations and throughout its value chain.

### 3.3 Living wages and employment conditions

NovaTaste is committed to ensuring fair compensation and equitable employment conditions for all employees. The company ensures that wages meet or exceed legal minimum standards and are comparable to industry benchmarks, meaning that NovaTaste complies with or exceeds legal standards or collective agreements customary for the industry. All employees receive written contracts or appointment letters outlining their position, duties, base salary, benefits, working hours, probationary period, leave entitlements, and notice of termination.

Normal working hours are defined in employment contracts and internal regulations. Salary payments, statutory deductions, social security contributions, and applicable taxes are administered in accordance with the local law. Where operationally feasible, the company promotes flexible working arrangements to support work–life balance.

NovaTaste is committed to fair and transparent recruitment practices that respect employee dignity and protect workers from exploitation. Recruitment processes are conducted in accordance with applicable labor laws, and any recruitment fees to recruiting consultancies are borne by NovaTaste rather than charged to employees, ensuring that workers are not burdened with financial barriers to employment.

To ensure accountability in the application of fair wage standards, NovaTaste has established the following target:

- Maintain zero exceptions from the application of legal minimum standards by all entities in 2027, demonstrating the company's unwavering commitment to providing fair and equitable compensation to all employees globally

### 3.4 Overtime and rest periods

NovaTaste is committed to safeguarding employee health, safety, and wellbeing by ensuring full compliance with all applicable working time and rest period regulations in each jurisdiction in which it operates. Rest periods are legally followed, and the company recognizes that compliance with rest period requirements is essential to protecting employee wellbeing and fulfilling the company's legal obligations.

Non-compliance with rest period requirements may result in corrective action, as it poses risks to employee wellbeing and NovaTaste's legal obligations. All overtime compensation is paid in accordance with applicable labor laws and company rules. Overtime is recorded, approved by authorized supervisors, and transparently documented.

To demonstrate its commitment to protecting employee's labor rights through compliant working time practices, NovaTaste has established the following quantitative target:

- Reduce by 50% all tracked cases of non-compliance with applicable overtime and rest period rules starting 2026 year by year until zero cases are reached ensuring that all employees work within legally compliant timeframes and receive adequate rest to maintain their health and safety

### Diversity, equity & inclusion

NovaTaste is committed to creating an inclusive workplace where all employees are treated with dignity, respect, and fairness. Discrimination in employment and occupation is not tolerated. Employment decisions are based on merit, qualifications, and performance, without regard to race, nationality, religion, age, disability, gender, marital status, sexual orientation, political opinion, or union membership.

All employees have the right to be treated with dignity and respect in all workplace interactions. Harassment, abuse, intimidation, or degrading treatment—whether physical, verbal, psychological, or sexual—is strictly prohibited and may result in disciplinary action. NovaTaste is committed to fostering a workplace culture where diversity is valued, inclusion is practiced, and all employees feel safe, respected, and able to contribute fully to the organization.

To measure progress in building a respectful and inclusive workplace culture, NovaTaste has established the following target:

- Increasing company engagement results by 5% until 2034 (base year 2025) on items "We treat each other with respect," "Leadership treats respectfully," and "I feel safe from danger at my work," demonstrating measurable improvement in employee perceptions of respect, leadership conduct, and workplace safety across the organization

### 3.5 Social dialogue (freedom of association and collective bargaining)

NovaTaste respects and upholds the fundamental rights of employees to freely associate, form or join worker organizations, and engage in collective bargaining in accordance with applicable laws and regulations. NovaTaste recognizes that social dialogue and constructive engagement with employee representatives are essential to building trust, addressing workplace concerns, and fostering a collaborative work environment. Employees have the right to participate in worker organizations and collective bargaining processes without fear of retaliation, discrimination, or interference from management. The company commits to engaging in good-faith dialogue with employee representatives and worker organizations to discuss matters affecting working conditions, compensation, benefits, and other employment-related issues.

To ensure protection of fundamental worker rights, NovaTaste has established the following target:

- Zero deviations from freedom of association, as of publication date of this policy, ensuring that all employees can freely exercise their rights to associate, organize, and engage in collective bargaining without any impediment or retaliation from NovaTaste

### 3.6 External stakeholders' human rights

NovaTaste recognizes that respect for labor and human rights extends beyond its direct operations to encompass its entire value chain. NovaTaste expects suppliers and business partners to uphold equivalent labor and human rights standards. Suppliers may be required to confirm in writing their compliance with ethical trading principles, including the prohibition of child labor, forced labor, discrimination, harassment, and abusive practices. NovaTaste requests statements from suppliers confirming their compliance with the ILO Core Labor Standards and their commitment to refuse forced and child labor within their working responsibilities.

To ensure accountability throughout its supply chain, NovaTaste has established the following target:

- All suppliers confirm compliance with applicable labor law regulations and guidelines, regarding the International Labor Organization's (ILO) core labor standards and the United Nations Global Compact principles, demonstrating that NovaTaste's commitment to human rights extends throughout its entire value chain

## 4 Allocation of responsibility

### 4.1 Governance structure

NovaTaste has established a clear governance framework for the Labor & Human Rights Policy that defines roles and responsibilities across multiple organizational levels. The Board and Executive Management provide strategic oversight of labor and human rights policies, ensuring alignment with organizational values and long-term business objectives. Legal, Operations & Human Resources are responsible for the design, implementation, monitoring, and reporting of the policy, serving as the central coordinating function for policy development, compliance management, and organizational accountability. Line managers are accountable for day-to-day compliance within their areas of responsibility, ensuring that labor and human rights standards are upheld in all employment practices, working conditions, and employee interactions within their teams and functions.

### 4.2 Management approach

NovaTaste integrates labor and human rights due diligence into its policies, procedures, and operational practices to ensure systematic identification, assessment, and mitigation of labor and human rights risks. NovaTaste's management approach encompasses risk assessments to identify potential vulnerabilities within its operations and supply chain, employee training and awareness programs to build understanding of labor and human rights standards, internal audits to verify compliance with policy requirements, contract management to ensure that employment agreements reflect applicable labor laws and company standards, and active supplier engagement to promote equivalent standards throughout the value chain.

This integrated approach ensures that labor and human rights considerations are embedded in decision-making processes and operational activities across all levels of the organization.

### 4.3 Responsibility

NovaTaste recognizes that effective implementation of the Labor & Human Rights Policy requires commitment and accountability from all organizational members. All employees are expected to comply with this policy, the terms of their employment contracts, and applicable company regulations.

Employees are encouraged to raise concerns or report violations in good faith through established channels, knowing that their reports will be treated seriously and investigated fairly. Managers are responsible for modeling compliant behavior, supporting employees in understanding policy requirements, and creating an environment where employees feel safe raising concerns without fear of retaliation. NovaTaste commits to protecting all individuals who report violations or participate in investigations from any form of retaliation or adverse treatment

## 5 Policy review, communication and reporting channels

### 5.1 Review frequency and responsibility

This policy is reviewed at least annually or when significant regulatory, organizational, or operational changes occur.

### 5.2 Communication and accessibility

To ensure widespread understanding and consistent implementation of the Labor & Human Rights Policy across the organization, NovaTaste commits to clear and accessible communication. The policy is communicated internally to all employees in the local language and English. Training and awareness activities are conducted to support effective implementation.

### 5.3 Incident response and reporting channels

NovaTaste is committed to fostering a culture of transparency and accountability where concerns can be raised safely and without fear of retaliation. NovaTaste provides accessible, confidential, and non-retaliatory grievance mechanisms that allow employees to raise concerns related to labor practices, human rights, working conditions, overtime, contractual terms, misconduct, or unfair treatment.


Employees may submit grievances anonymously through the Whistleblowing Tool "Speak Up". All grievances are reviewed in a timely manner, investigated fairly, and addressed appropriately. The company protects complainants, witnesses, and people involved in good faith from retaliation or adverse treatment.

## 6 Approval and signature

**Title of approver:** Chief Human Resources Officer

**Date:** 01 May 2026

**Signature:**

Signiert von:  
  
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Rita Weber-Pollozhani