

Code of Conduct for Mosa Business partners

Introduction

At Royal Mosa, we are dedicated to contributing to a sustainable and circular future for the construction industry. We believe this can only be achieved through close collaboration, shared responsibility, and continuous innovation. As a company, we are committed to upholding the highest standards in ethical conduct, environmental responsibility, and social impact — and we expect the same from our suppliers and business partners.

This Code of Conduct (CoC) outlines the values, principles, and expectations that guide our relationships with all suppliers of goods and services. It defines our shared commitments in key areas such as business integrity, human rights, working conditions, and environmental stewardship.

Our approach is deeply rooted in internationally recognised sustainability frameworks, including adherence to the latest Cradle-to-Cradle Certified® standards. These principles are central to our product development and business operations, emphasising safe materials, circular product design, renewable energy, water stewardship, and social fairness.

Aligned with European legislation, including the Corporate Sustainability Reporting Directive (CSRD), we take responsibility for understanding and mitigating the impact of our activities. We expect our business partners to do the same — to actively assess their own operations, reduce negative impacts on people and the environment, and contribute to a more sustainable value chain. By working together in alignment with these standards, we can help lead the transformation toward a circular, responsible, and future-ready construction sector.

This Code of Conduct is supplemented with specific directives that provide further guidance on implementation and compliance. We invite all our partners to view these additions not as obligations, but as opportunities to lead together in building a responsible, forward-looking construction sector creating sustainable buildings and spaces.

Code of Conduct Directives

The CoC Directives in this document provide specific guidance related to several topics applicable to Mosa and our business partners. The Directives are not all encompassing, but intend to describe the minimum requirements.

1 General Provision

Mosa expects its suppliers, agents, distributors and other business partners to act fairly and with integrity towards their stakeholders, to observe the applicable rules of the law of the countries they operate in, and to support and respect-within the legitimate role of business - internationally proclaimed human rights, and accordingly not to be complicit in the abuse thereof.

2 Business Integrity

Royal Mosa requires all business partners to act with integrity and in full compliance with applicable laws. Business decisions must be based solely on companies interests, not on personal gain. Gifts and hospitality are permitted only within reasonable, legal, and culturally acceptable limits, and must never influence business decisions or create dependency. Cash payments and personal financial assistance are prohibited.

2.1 Bribery

Mosa shall conduct its business in strict compliance with applicable laws and regulations, including national and international anti-bribery laws, and expects the same from its business partners. Bribes are illegal payments or other types of compensation made to influence and gain profit from an individual, company or government official. Mosa strictly prohibits offering, promising, or making any form of bribe, whether directly or through third parties, to gain or retain business or secure improper advantages. This includes illegal payments to public officials, political figures, or employees of business partners. Bribery is a serious offense and includes even the attempt or appearance of such conduct. Compliance with anti-bribery laws such as the UK Bribery Act, US Foreign Corrupt Practices Act (FCPA), and the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions is mandatory.

2.2 Corruption

Commission payments and third-party engagements must be based on legitimate, documented services. Payments must not be used to disguise corrupt practices or influence government or business officials. All agreements with third parties must be in writing and explicitly forbid bribery. No part of third-party remuneration may be used as a corrupt payment.

2.3 Money laundering

Mosa prohibits participation in any activity suspected of concealing the origins of criminal proceeds. Business partners must not engage in or facilitate money laundering. Any suspicion of such activity must be reported immediately to the GBP Compliance Officer.

2.4 Political payments

Mosa and its partners may not make donations, payments, or provide in-kind support to political parties, politicians, or political organizations. This includes advisory fees, sponsorships, or any form of political contribution, directly or indirectly.

2.5 Unauthorized subcontracting

Business partners may not subcontract any part of their obligations to third parties without Mosa's prior written approval. Unauthorised subcontracting may compromise quality, compliance, and

transparency, and is strictly prohibited. All approved subcontractors must adhere to the same standards outlined in Mosa's Code of Conduct.

2.6 Conflict and high-risk areas

Mosa is committed to ethical and responsible business practices and will not engage in, nor permit its suppliers to engage in, any business activities—directly or indirectly—in Conflict-Affected and High-Risk Areas (CAHRAs). Suppliers are expected to conduct due diligence to avoid sourcing from or operating in such regions and must immediately disclose any related risks to Mosa.

3 Human Rights & Employment Conditions

This Code of Conduct is guided by the Fundamental Conventions of the International Labour Organization, the United Nations Guiding Principles on Business and Human Rights, and the International Bill of Human Rights. In cases where national laws differ from these international human rights standards, Mosa expects its business partners to adhere to the higher standard. If a conflict arises between them, Mosa expects its business partners to respect internationally recognised human rights to the fullest extent possible.

3.1 Child labour

Mosa strictly prohibits the use of child labour in any part of its supply chain and expects the same commitment from its business partners. All partners must comply with the minimum legal working age requirements. Furthermore, suppliers must provide adequate protection for workers above the legal working age and below age eighteen, to ensure that no minor is engaged in work that is hazardous, interferes with their education, or is harmful to their health or development.

3.2 Forced labour

Under no circumstances will our business partner make use of forced or bonded labour (such as forced labour performed by persons placed in an institution, or compulsory labour including labour as a means of political coercion or education) to manufacture or assemble supplied products. Unless required by local law, the business partners employees shall not be required to lodge financial deposits or to deposit original government issued identification, passports or work permits as a condition of employment. Subject to local law requirements, employees will be free to terminate their employment with our business partner upon reasonable notice.

3.3 Remuneration

Mosa expects its business partners to provide a living wage, where employees are paid at least minimum wage or industry wage as agreed with a collective bargaining agreement, whichever is higher. Remuneration must be consistent with the provisions of all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits, as well as the employer's full contribution to social security programs and services. Overtime hours should be paid at a premium as legally required or by contractual agreement, whichever is higher. Disciplinary wage deductions are not permitted unless agreed in a collective labour agreement or union contract. Employees must be informed about the composition of their pay and benefits in clear manner.

3.4 Working hours

Working weeks must not exceed the maximum set by local laws, including overtime, except in emergency or exceptional circumstances to meet short-term business demand. Overtime work shall be voluntary, unless agreed in a collective labour agreement or union contract, or, in emergency or exceptional circumstances, to meet short-term business demand.

3.5 Freedom of association and collective bargaining

Mosa expects its business partners to respect the right of all employees to freely associate, including the right to form or join organisations of their own choosing, such as labour unions, without interference or the need for prior approval.

Employment must not be conditioned on an employee's decision to join, not join, or withdraw from a union or other representative body. Suppliers and business partners must not discriminate against or penalise workers in any way based on union membership or participation in lawful union activities.

Within the framework of applicable laws, regulations, and prevailing labour relations practices, suppliers and business partners must respect the rights of workers to be represented by labour unions or other employee organisations. They are expected to engage in good-faith dialogue or collective bargaining processes with such representatives where appropriate.

3.6 Equal and fair treatment

Mosa expects its business partners to eliminate all forms of discrimination at the workplace, including discrimination on the basis of gender, race, religion, age, disability, sexual orientation, nationality, marital status, political opinion, social group, ethnic origin or medical status. Every employee must have equal opportunities and should be treated equally in employment and occupation.

The characteristics of an individual shall not be the basis of decisions regarding any employment decision for hiring, job assignment, bonus, allowance, compensation, and discipline, and that these decisions shall be based solely on education, training, and demonstrated skills or abilities. Mosa's business partners should strive to offer equal pay for equal work performed at equal levels at similar locations.

No form of harassment or abuse with respect to employment and occupation will be tolerated. Definitions of harassment and abuse include:

- Any form of – or threat of – physical violence, including slaps, pushes or other forms of physical contact as a means to maintain labour discipline is not utilized.
- Any form of verbal violence, including screaming, yelling, or the use of threatening, demeaning, or insulting language, as a means to maintain labour discipline is not utilised.
- Sexual harassment of any kind.

4 Health & Safety

At Mosa, we are committed to maintaining a safe, healthy, and respectful working environment for all individuals engaged in our operations, including employees, contract labour, and visitors. We expect our business partners to uphold the same standards of care and responsibility in their operations. Business partners must comply with the following principles related to occupational health and safety:

4.1 Compliance with health and safety laws

Business partners shall meet or exceed all applicable health and safety laws, regulations, and industry standards. This includes adherence to voluntary standards to which Mosa subscribes.

4.2 Access to basic health needs

Business partners must ensure access to clean drinking water, adequate sanitation, and proper hygiene facilities (WASH) for all workers.

4.3 Risk management

Business partners shall implement effective procedures to identify, assess, and mitigate health and safety hazards and risks in the workplace. Establish and maintain management systems that effectively address health and safety risks, supported by fully trained and qualified personnel.

4.4 Emergency preparedness and response

Business partners are required to establish and maintain preventive measures and responsive procedures to manage workplace emergencies and accidents effectively.

4.5 Safe operations and hazardous materials management

Business partners must establish and maintain procedures for the safe operation of their activities, especially those involving hazardous materials and waste. These procedures should be periodically reviewed and updated.

4.6 Facility compliance and safety inspections

Business partners' facilities must comply with applicable construction and safety codes, including electrical and fire safety regulations. Regular safety inspections should be conducted to ensure ongoing compliance.

5 Environment

At Royal Mosa, we recognize that achieving our environmental goals depends on strong collaboration with our business partners. We expect our business partners to share our commitment to sustainability by complying with all applicable environmental legislation and striving to exceed local requirements.

Our environmental approach is guided by the Cradle-to-Cradle Certified® Product Standard, which ensures that materials are safe, processes are circular and resource-efficient, and operations benefit both people and the planet. We encourage our business partners to adopt this mindset of continuous improvement and innovation.

Key areas of focus include reducing greenhouse gas emissions through renewable energy and efficient practices, limiting air pollution with the best available technologies, protecting ecosystems through responsible sourcing, using water efficiently—especially in water-scarce regions, preventing contamination of soil and water, and minimizing waste through recycling, reuse, and material circularity.

By working together, we can build a responsible, future-proof supply chain that supports lasting environmental progress.

6 Other Provisions

6.1 Complaint mechanism

Mosa expects its business partners to uphold the highest standards of integrity and transparency, particularly in relation to the reporting and handling of complaints and misconduct. Business partners must establish and maintain accessible and confidential complaint mechanisms that allow individuals to raise concerns or report violations of laws, regulations, or ethical standards without fear of retaliation.

6.2 Privacy and data protection

Mosa is committed to respecting and protecting the privacy and personal data of all individuals, including customers, employees, business partners, and other relevant stakeholders ("Individuals"). Business partners are expected to uphold the same commitment to data

protection. Personal data must only be collected, used, or otherwise processed when a legitimate business purpose exists and always in accordance with applicable data protection laws, including the General Data Protection Regulation (GDPR). Mosa expects its business partners to implement and maintain adequate privacy and data protection policies, and to promptly report any data breaches or violations involving personal data related to Mosa.

6.3 Collaboration

Business partners are expected to collaborate transparently and ethically, adhering to the principles outlined in the Code of Conduct. This includes actively sharing information and providing mutual support to ensure compliance with Cradle-to-Cradle® sustainability practices, legal obligations, and reporting requirements. Such collaboration fosters accountability, promotes environmental responsibility, and drives continuous improvement in sustainability performance across the entire value chain.

7 Compliance

Mosa appreciates our business partners commitment to upholding the principles outlined in this Code of Conduct. By working together with integrity, respect, and accountability, we can foster strong, ethical, sustainable, and mutually beneficial partnerships. Mosa expects all business partners to embrace these standards and integrate them into their daily operations.

Mosa reserves the right to audit and verify compliance and will take immediate action, including termination of contracts, in cases of non-compliance.

Should any potential violations of the principles outlined in this Code of Conduct arise, we will initially engage in a constructive dialogue with our business partners. We expect that any identified issues will be addressed and resolved within a reasonable timeframe. If the matter remains unresolved, we reserve the right to take appropriate actions, which in exceptional cases may include termination of the contractual relationship.

We encourage confidential reporting of any suspected breaches of this Code of Conduct. Reports can be submitted securely via an email at inkoop@mosa.com. Additionally, you may contact us directly using the contact information provided below. Please be assured that individuals who report concerns in good faith will be protected from any form of retaliation or disadvantage.



Andrea Bordinon
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Royal Mosa b.v.
Maastricht, 29 August 2025