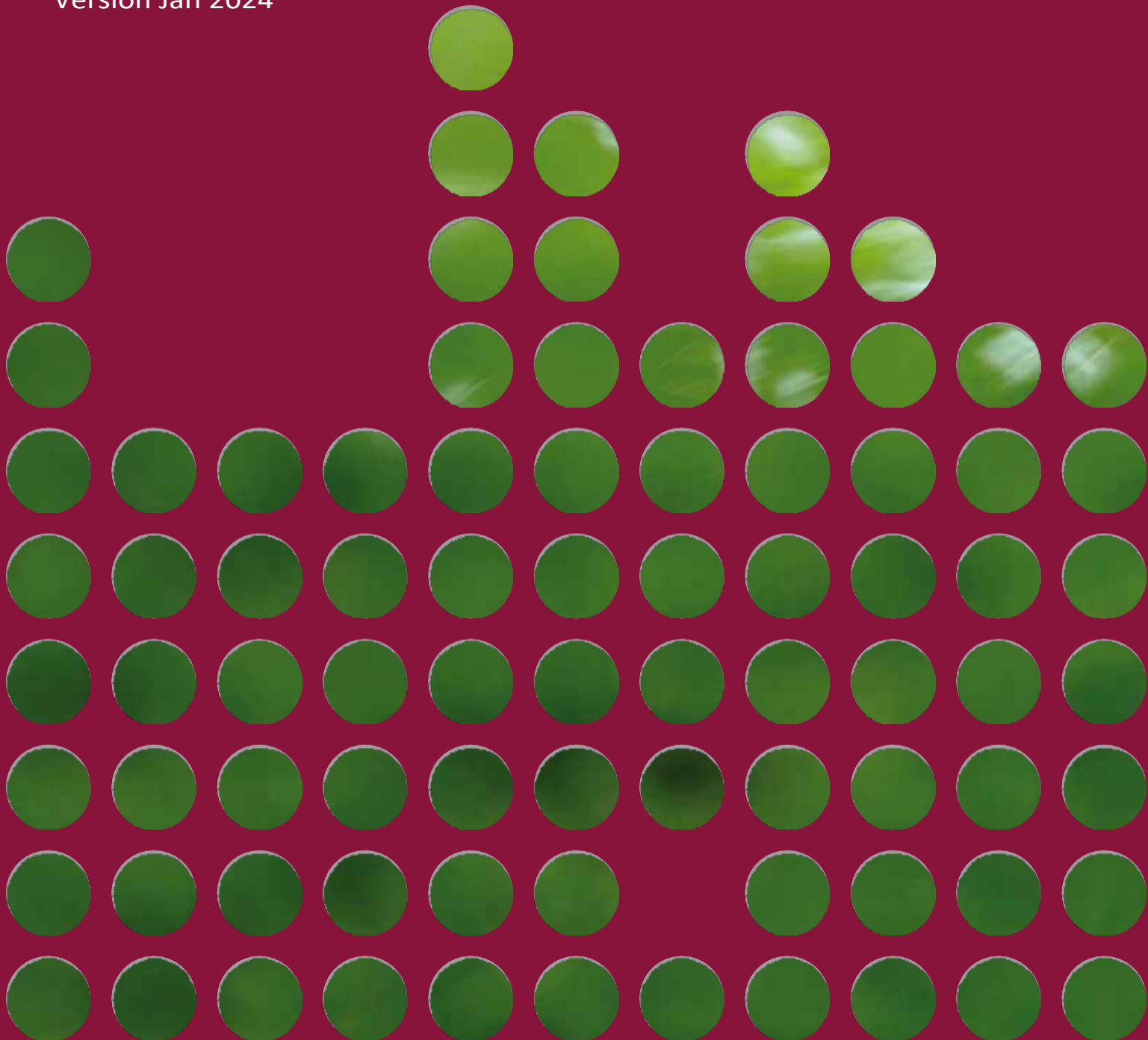




Responsible Sourcing Supplier Code of Conduct

Of ATTERO BV and the companies affiliated with it.

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Contents

- Contents..... 2
- 1. Introduction..... 3
- 2. Scope 4
- 3. Our commitment..... 4
 - 3.1 Continuous Improvement..... 5
 - 3.2 Supporting our suppliers 5
 - 3.3 Traceability 5
 - 3.4 Monitoring progress 5
 - 3.5 Working together 5
 - 3.6 Review of this Code of Conduct..... 5
- 4. Supplier Code of Conduct 5
 - 4.1. Human Rights..... 5
 - 4.2. Management System and Code Implementation..... 6
 - 4.3. Freely Chosen Employment..... 6
 - 4.4. Freedom of Association and the Right to Collective Bargaining are Respected..... 6
 - 4.5. Working Conditions are Safe and Hygienic..... 6
 - 4.6. Child Labour Shall not be Used 7
 - 4.7. Living Wages are Paid 7
 - 4.8. Working Hours are Not Excessive 7
 - 4.9. No Discrimination is Practised 7
 - 4.10. Regular Employment is Provided..... 8
 - 4.11. Sub-Contracting and Homeworking..... 8
 - 4.12. No Harsh or Inhumane Treatment is Allowed 8
 - 4.13. Entitlement to Work and Immigration 8
 - 4.14. Protection of the Environment 8
 - 4.15. Business Ethics 9

Attero Responsible Sourcing Supplier Code of Conduct

1. Introduction

What do we do?

We maximise the potential from waste by turning it into raw materials and renewable energy. In doing so, we contribute to the circular economy, energy transition and we also help to combat climate change.

Attero produces secondary resources and renewable energy from waste. Waste is processed in Energy-from-Waste plants, anaerobic digestion plants, composting plants, sorting plants and recycling plants.

Our Energy-from-Waste plants in Moerdijk and Wijster process residual waste into energy. Attero believes that incinerating residues from the circular economy is valuable and responsible; it generates sustainable energy in the form of heat and/or steam and avoids landfilling of such waste streams. Half of the energy we produce is green too. It means we do not have to extract oil, coal or gas from the planet.

Attero is market leader in recovering raw materials from residual waste. Our separating and sorting plants remove plastics, drinking cartons, metals and food remnants that are converted into raw materials and energy. Plastics are sorted, shredded and washed and then granulated into new plastic granules, ready to become new products.

Attero turns vegetable, green and food (VGF) waste into green gas and compost products for a healthy soil for our crops and vegetables, for planting trees or building recreation areas and sports fields. Every year, Attero produces hundreds of thousands of tonnes of high-grade compost from source-separated VGF. It also generates millions of cubic metres of green gas, a clean alternative to fossil gas.

Attero cleans contaminated soil and reduces rubble to usable road surfacing materials and retaining walls from inert flows. They are all products and raw materials that limit the need to excavate vulnerable areas to extract sand or gravel.

For harmful substances that we want to keep out of the environment forever, Attero still provides the utility function of a landfill for the coming decades. This means we can help to remove asbestos roofs safely from our living environment forevermore. Areas of the landfill that are closed are developed into recreational areas and solar parks.

Our approach

We match our processes to the needs of our clients. Safe working, sustainability, efficiency and low costs are our guiding principles, and therefore we are constantly adapting our technology. It is our way of contributing to a clean living environment. With all these efforts, our avoided CO₂-emissions (by replacing fossil energy and virgin materials) exceed our direct CO₂-emissions from our daily operations.

We believe that processing, recycling, energy generation and useful application of waste should be affordable and efficient. There has to be level playing field in Europe when it comes to attracting waste flows and marketing the generated energy and raw materials.

Attero's position on the Dutch waste market is unique because we have extensive strategic buffering capacity. At our landfills Tilburg and Wijster we can temporarily store substantial amounts of residual waste. In this way we can always accept waste from our clients as a reliable partner and help solve incidents in the waste management industry. Moreover, this way we are also capable to run our energy-from-waste plants at full capacity. Thus we are able to optimally control the supply of waste and our processing capacity. Clients can always come to us if they have a problem with their waste. We will not leave you out in the cold and together we will find a suitable solution.

This Code of Conduct sets out our shared responsibilities with suppliers on responsible sourcing. The Code is a set of minimum criteria that must be met by our suppliers. Attero will only source products and services from companies that comply with the rule of law and that are actively working to meet our supplier Code of Conduct. Attero commits to support and help suppliers who may not meet the requirements of the Code of Conduct immediately and to jointly agree a roadmap to compliance.

By acceptance of this code, the supplier commits to uphold these conditions.

2. Scope

The requirements outlined in this document are in addition to all applicable national, EU and international legislation and industry best practice. Suppliers must meet all applicable legal requirements at the point from source through to manufacture and where they are finally sold to the customer.

The requirements apply to all our suppliers.

This Code of Conduct covers our expectations of suppliers in our supply chain on environmental social and governance standards.

3. Our commitment

Ensuring our Supplier Code of Conduct is met by suppliers is essential to our business and forms a key part of our sustainability strategy.

Attero adopts a partnership approach to our supply chain. We believe we have a shared responsibility to help our suppliers achieve compliance and we commit to supporting our suppliers to meet our requirements. We will adopt transparent reporting practices to benchmark our progress and performance and share our progress with our customers and other stakeholders.

3.1 Continuous Improvement

We know that achieving some elements of our Supplier Code of Conduct may not always be easy. However, we are determined to achieve our sustainability objectives and aim to work with partners that want to join us on this journey. Therefore, we expect all our suppliers to adopt a continuous improvement approach to all elements of the Code. This includes the commitment to time-bound action plans and working to resolve any issues identified in a timely and sustainable way.

3.2 Supporting our suppliers

Partnerships are not one-way relationships and we understand we must work together to achieve the objectives set out in this Code of Conduct. Therefore, we will support our suppliers to improve by:

- Communicating our Supplier Code to suppliers and supporting our suppliers to communicate the Code down their supply chains
- Providing support, guidance and training where necessary

3.3 Traceability

It is Attero aim to fully understand our supply chains from the source to end-product. Our suppliers play an essential role in providing this information. All data captured through social compliance auditing can be monitored and tracked by a potential third party like e.g. SEDEX(see www.sedex.com). All suppliers should strive to implement systems that trace products back to their source and we require our suppliers to share this information with us.

3.4 Monitoring progress

To ensure our suppliers meet our requirements we will monitor our supply chains using a combination of self-assessment questionnaires and site visits by our own staff and trusted third parties.

3.5 Working together

We aim to strengthen our existing supplier relationships through our sustainability programme. Trust and transparency are fundamental to our working relationships with our suppliers and we value this in all our partners. Suppliers must provide access to information and their sites when requested. Through transparency combined with regular meetings, discussions and joint action on sustainability, we hope to gain an even deeper knowledge of our supply chain and achieve our sustainability objectives.

3.6 Review of this Code of Conduct

The Supplier Code of Conduct listed below is reviewed and updated every two years. The elements are based on our sustainability strategy, contents of the SMETA ((Sedex Members Ethical Trade Audit) methodology and therefore as SEDEX reviews and updates SMETA, we will appropriately update and amend this document.

4. Supplier Code of Conduct

4.1. Human Rights

- 4.1.1 Businesses should have a policy, covering human rights issues and ensure it is communicated to all appropriate parties, including its own suppliers.
- 4.1.2 Businesses should have a designated person responsible for implementing standards concerning Human rights.
- 4.1.3 Businesses shall identify their stakeholders and salient issues.

- 4.1.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
- 4.1.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.
- 4.1.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

4.2. Management System and Code Implementation

- 4.2.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
- 4.2.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
- 4.2.3 Suppliers are expected to ensure that all employees comply with the principles of this Code.
- 4.2.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

4.3. Freely Chosen Employment

- 4.3.1 There is no forced, bonded or involuntary prison labour.
- 4.3.2 Workers are not required to lodge “deposits” or their identity papers with their employer and are free to leave their employer after reasonable notice.

4.4. Freedom of Association and the Right to Collective Bargaining are Respected

- 4.4.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
- 4.4.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.
- 4.4.3 Workers representatives are not discriminated against and have access to carry out their representative functions in the workplace.
- 4.4.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

4.5. Working Conditions are Safe and Hygienic

- 4.5.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by
- 4.5.2 minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
- 4.5.3 Workers shall receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned workers.
- 4.5.4 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.
- 4.5.5 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
- 4.5.6 The company observing the code shall assign responsibility for health and safety to a senior management representative.

4.6. Child Labour Shall not be Used

4.6.1 There shall be no child labour.

4.6.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.

4.6.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.

4.6.4 These policies and procedures shall conform to the provisions of the relevant ILO standards.

4.7. Living Wages are Paid

4.7.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

4.7.2 All workers shall be provided with written and understandable Information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

4.7.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

4.8. Working Hours are Not Excessive

4.8.1 Working hours must comply with national laws, collective agreements, and the provisions of 8.2 to 8.6 below, whichever affords the greater protection for workers. Sub-clauses 8.2 to 8.6 are based on international labour standards.

4.8.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.

4.8.3 All overtime shall be voluntary. Where overtime is paid, it shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

4.8.4 The total hours worked in any 7 day period shall not exceed 60 hours, except where covered by clause 8.5 below.

4.8.5 Working hours may exceed 60 hours in any 7 day period only in exceptional circumstances where all of the following are met:

- this is allowed by national law;
- this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;
- appropriate safeguards are taken to protect the workers' health and safety; and
- the employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.

4.8.6 Workers shall be provided with at least one day off in every 7 day period or, where allowed by national law, two days off in every 14 day period.

** International standards recommend the progressive reduction of normal hours of work, when appropriate, to 40 hours per week, without any reduction in workers' wages as hours are reduced.*

4.9. No Discrimination is Practised

4.9.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual

orientation, union membership or political affiliation.

4.10. Regular Employment is Provided

- 4.10.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.
- 4.10.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.
- 4.10.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.
- 4.10.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour. The supplier shall implement processes to enable adequate control over agencies with regards to the above points and related legislation.
- 4.10.5 Employment agencies must only supply workers registered with them.
- 4.10.6 Workers pay no recruitment fee at any stage of the recruitment process.
- 4.10.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

4.11. Sub-Contracting and Homeworking

- 4.11.1 There should be no sub-contracting unless previously agreed with the main client.
- 4.11.2 Systems and processes should be in place to manage sub-contracting, home working and external processing.

4.12. No Harsh or Inhumane Treatment is Allowed

- 4.12.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment, and verbal abuse or other forms of intimidation shall be prohibited.
- 4.12.2 Companies should provide access to a confidential grievance mechanism for all workers.

4.13. Entitlement to Work and Immigration

- 4.13.1 Only workers with a legal right to work shall be employed or used by the supplier.
- 4.13.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

4.14. Protection of the Environment

- 4.14.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.
- 4.14.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including the use and disposal of resources e.g. water, waste etc.
- 4.14.3 Businesses shall be aware of their end client's environmental standards/code requirements.
- 4.14.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.
- 4.14.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.
- 4.14.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use.

- 4.14.7 Businesses shall make continuous improvements in their environmental performance and use of resources. Evidence of increasing efficiency is provided, including:
- The consumption of energy, water and other natural resources are reduced
 - All significant polluting emissions, discharges and wastes including phosphate pollution are reduced and relevant valid permits available
 - Waste is prevented, reused, recycled, recovered and/or disposed of in an environmentally sustainable way
 - Air emissions from processing plants are reduced
 - Greenhouse gas emissions are reduced
 - Biodiversity is maintained and/or enhanced
- 4.14.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation.
- 4.14.9 Businesses should have a nominated individual responsible for co-ordinating the site's efforts to improve environmental performance.

4.15. Business Ethics

- 4.15.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.
- 4.15.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.
- 4.15.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.
- 4.15.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.
- 4.15.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice.
- 4.15.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics.
- 4.15.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.
- 4.15.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers.
- 4.15.9 The site recently has not been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations.