

## Supplier Code of Conduct

Sustana Group (“Purchaser”), also known as Sustana, Sustana Fiber or Rolland, including Sustana Fiber, LLC and Rolland Enterprises, Inc., strives to promote integrity and ethics in all aspects of its business and activities and believes that a strong commitment to corporate responsibility is essential to business continuity. As such, Purchaser expects its Suppliers to comply with the requirements set forth in this Supplier Code of Conduct.

### Legal Compliance

Supplier and its employees, contractors and agents are expected, at a minimum, to comply with the requirements set forth in this Supplier Code of Conduct or with the provisions of the laws and regulations in each jurisdiction(s) in which the Supplier operates, whichever are more stringent.

### Labor & Human Rights

Supplier is expected, at a minimum, to comply with all applicable laws and regulations related to labor and employment, including, but not limited to, minimum wage, maximum hours of work, days of rest, compensation, freedom of association, right to organize and collective bargaining. Supplier supports employee development, training and encourages career progression within its organization.

Supplier is committed to being a responsible corporate citizen respecting their operational impact towards the human rights of all individuals, all employees, all contractors, all groups, local communities, and all external stakeholders.

### Child Labor

Supplier will not tolerate the use of child labor anywhere in its operations. The minimum age for work at its owned operations will be defined by local legal requirements in the areas in which Supplier operates, or set at 15 years of age, whichever is higher. All sites will have in place robust age verification systems. Training and apprenticeship schemes shall be permitted, and these will be managed in line with local legal requirements. Young Workers, meaning those Workers that may be under 18 years of age, will not be permitted to work at night – defined as a period of not less than seven (7) hours, falling in between 00:00 and 05:00, unless otherwise defined by local law – or in job that requires hazardous work – defined as any type of employment or work, which by its nature or the circumstances in which it is carried out, is likely to jeopardize the health or safety of the persons performing that work, unless it is otherwise defined by local law.

### **Forced Labor**

Supplier is committed to preventing, and reducing the risk of, forced labor being utilized in its facilities. This prohibition on forced labor is with reference to all forms of forced labor, including but not limited to: indebted labor, coerced labor, and prison labor. No worker in Supplier's employment should be required to pay any fees associated with recruitment, and all other methods used to force labor, including the lodging of deeds or personal documentation with the employer, as well as the threat of denunciation to authorities in retaliation for tendering resignation, are prohibited.

### **Freedom of Association and Right to Collective Bargaining**

Supplier respects the rights of its employees to freedom of association and collective bargaining. Supplier prohibits acts of anti-union discrimination and interference in trade unions. Workers shall have the right to form, or not form, any trade association / group for workers' representation.

### **Freedom of Expression**

Supplier believes that freedom of expression is a fundamental human right. As such, Supplier aims to create a safe space in which both Supplier's management and all staff engaged at Supplier's owned sites can express their opinions freely in line with local law.

### **Anti-Harassment / Anti-Abuse**

Supplier does not tolerate any form of harassment or abuse in its operations. This includes all forms of harassment and abuse including, but not limited to: corporal punishment, mental or physical coercion, bullying, and sexual harassment.

### **Diversity and Inclusion / Non-Discrimination**

Supplier supports diversity and inclusion in owned facilities. Discrimination is prohibited in owned sites related to: recruitment, hiring, training, promotion, compensation, separation, or any other aspect of employment. This includes any form of discrimination based on personal characteristics that do not interfere with a worker's ability to do a specific job, including, but not limited to: age, disability, medical or genetic information, ethnicity, race / color, national origin, religion, gender, gender identity, sexual orientation, marital status, pregnancy, parental status, affiliation or non-affiliation with a trade organization, or political beliefs. Supplier shall support workplace diversity to solicit a variety of perspectives and foster creativity to better inform business decisions, including support for equality in all aspects, of note the aspect of gender, in the promotion of employees to managerial positions.

### **Compensation and Benefits**

Supplier will pay wages and provide benefits in line with local legal requirements. If there are no legal requirements setting a minimum wage, then the expectation is that the employing unit pay wages in line with the industry prevailing wage.

### **Working Hours**

Suppliers working hours must respect the requirements of the law, as well as the stipulation of all applicable collective bargaining agreements (CBAs).

### **Health & Safety**

Supplier is committed to fostering a safe and healthy work environment whereby operating standards meet or exceed all applicable laws, regulations, and standards to ensure the safety of our employees and workers who are not employees but whose work is controlled by Supplier.

### **Rights of Indigenous Peoples**

Supplier shall respect legal and treaty rights of indigenous peoples. Supplier acknowledges the cultural and socio-economic significance of water, land, forests, and biodiversity to the indigenous peoples of the United States and Canada, as well as from other regions from which we source products and services. Supplier shall be committed to engaging in meaningful social dialogue and collaborating with indigenous peoples to sustainably manage these valuable resources and mitigate as well as adapt to the adverse impacts of climate change.

### **Rights of Refugees and Migrants**

Conflict, natural resource scarcity, climate change, natural disasters, and lack of economic opportunities are leading to increased numbers of refugees, migrants, and internally displaced persons (IDPs). Supplier shall respect and shall be committed to promoting the protection of rights of refugees, migrants, and IDPs and support employment of refugees with appropriate right to work status at its owned sites.

### **Digital Security / Privacy / Personal Data Protection**

In owned sites, Supplier will take measures to safeguard the security and privacy of personal data in line with all applicable legal requirements.

### Access to Water and Sanitation

Supplier recognizes access to clean water and sanitation as a human right and is committed to advancing progress against SDG 6 to ensure availability of clean water and sanitation for all. In its operations, Supplier shall strive to improve water efficiency, to recycle water in its operational processes, to monitor and reduce its water use intensity, to ensure quality wastewater treatment, and to avoid water withdrawal from high-stress areas.

### Environment

Purchaser strives to conduct its operations in a sustainable way and in compliance with applicable environmental laws, regulations, and standards. Purchaser expects that environmental protection and compliance is also a priority for Supplier in all significant aspects of its activities. At a minimum, Supplier must comply with all applicable environmental laws, regulations, and standards, including any management and reporting obligations. Supplier shall strive to reduce the impact of its activities and products on the environment and develop product end of life implementation strategies in product design, while maintaining its competitiveness.

Supplier is expected to adopt appropriate policies, standards, procedures, contingency measures, and environmental management systems required to ensure that its operations are managed ecologically and in a sustainable way. Supplier must take the measures necessary to ensure the safe storage, transportation and disposal of hazardous substances including hazardous waste; maintain policies and practices for the efficient use of energy, water and natural resource consumption and maintain policies and practices that reduce risk of pollution, loss of biodiversity, deforestation, damage of the ecosystems and greenhouse gas emissions. Supplier shall have relevant emergency response plans and procedures relating to environmental issues.

External Certification: All virgin fiber suppliers are required to receive and maintain FSC® certification.

Purchaser encourages suppliers to measure, report, and set science-based targets (both near and long-term) to reduce their GHG emissions. Purchaser gathers GHG emissions and other climate-related risk data of suppliers through Sphera's Corporate Sustainability Platform, EcoVadis Carbon Action Module, other systems, and direct outreach. For more information see [Sustana Environmental Policy](#).

### Sustainable Procurement

Purchaser is committed to uphold environmental and social standards for their own operations and their suppliers' operations. Supplier is expected to conduct itself in a socially responsible manner that benefits society and the environment. In this context, the Supplier ensures that upstream suppliers, whether second and third tier suppliers, are following proper environmental practices, ensuring safe working conditions, including health and safety practices, and applying equitable compensation for

workers. Supplier is responsible and expected to conduct business activities to source and procure products and services in an ethical, environmentally, and socially conscious way. For more information see [Sustana Sustainable Procurement Policy](#).

## GOVERNANCE

### Anti-Corruption

Supplier is expected to comply with all applicable laws and regulations relating to corruption, bribery, prohibited business practices, and extortion. Furthermore, Supplier must never make or approve an illegal payment to anyone under any circumstances. For more information see [Sustana Anti-Corruption and Whistle Blower Protection Policy](#).

### Conflict of Interest / Ethics

Supplier is expected to disclose any actual or potential conflict of interest in providing products or services to Purchaser and discuss such conflict with Purchaser's management, to the extent not otherwise prohibited by applicable laws. Any activity that is approved by Supplier, despite the actual or apparent conflict, must be appropriately documented by Supplier. Supplier encourages fair competition, does not engage in anti-competitive practices, and is committed to not violating antitrust laws as described by government regulations and laws. For more information see [Sustana Anti-Corruption and Whistleblower Policy](#).

### Information / Content

Supplier is responsible for managing information and provides guidance on how to use information and what is acceptable content. In this respect, when communicating content, the Supplier is responsible for its capture, usage, sharing, storage, security, and preservation.

### Reporting / Employee and Whistle Blower Protection

Any violation of this Supplier Code of conduct should be reported promptly through appropriate channels to Purchaser. There are a range of mediums through which concerns may be reported, including:

- To supervisors, management, and via them to Purchaser
- By email to [report@sustanagroup.com](mailto:report@sustanagroup.com)

Whistleblowers are encouraged to identify themselves and reports will be treated as confidentially as possible.

Supplier employees have the right to submit a confidential report concerning any potential malpractice or violation identified in the business or supply chain in respect of this Supplier Code of Conduct. Purchaser is committed to carrying out a timely investigation of any reports relating to any form of corruption and ensuring the confidentiality and protection of the employee or third-party. Purchaser has zero tolerance for any retribution within the company and recognizes the right of whistleblowers and will work with them to ensure there are no legal repercussions for their actions.

Supplier shall install similar reporting and grievance systems including whistle blower protection for its employees and suppliers.

### **Assessing and Monitoring Risk and Performance**

Targeted suppliers are screened for ethical, social, and environmental risks and opportunities using EcoVadis IQ or other systems. Purchaser engages targeted suppliers to collect ESG information (e.g., GHG emissions) to assess risk through digital surveys, direct engagement or EcoVadis platform. Purchaser assesses, tracks, and compares targeted suppliers' ESG risks and performance improvements through EcoVadis Ratings solution and other procurement risk systems and processes.

### **Supplier Capacity Building**

Based on the level of risk and need, purchaser supports suppliers with opportunities for enhancing their capacity to manage sustainability risks in alignment with this document. This may include e-learning through EcoVadis Academy, sharing of best practices and external resources, or direct engagement and support.

### **Compliance**

Purchaser may verify the compliance of all Suppliers with the terms of this Supplier Code of Conduct. Such verification will be conducted by way of a Supplier self-evaluation questionnaire, or an audit carried out by Purchaser (or an external resource designated by Purchaser) who may visit the Supplier's facilities with appropriate notice.

Compliance with the principles contained in this Supplier Code of Conduct is a criterion that is taken into consideration in Purchaser's supplier selection process.

In case of questions or concerns, Supplier may contact Purchaser's local Supply Chain representative by email to [supplychain@sustanagroup.com](mailto:supplychain@sustanagroup.com).



Version: 2.0

Effective: August 01, 2023

Approved by:

- Corporate Director of Logistics and Supply Chain Management
- Chief Commercial Officer
- Chief Executive Officer

### ACKNOWLEDGEMENT

Please acknowledge your company's adherence to Sustana's Supplier Code of Conduct (Version 2.0 as of August 01, 2023).

<b>Company Name</b>			
<b>Company Representative</b>		<b>Title</b>	
<b>Signature</b>		<b>Date</b>	