



## Policy Statement on Human Rights

### Our commitment to Human Rights

Mayr-Melnhof Karton AG (MM) is aware of the importance of human rights from both a value-oriented and an economic point of view and is fully committed to respecting and observing human rights and to actively avoiding human rights violations. On the one hand, this applies to our own employees within the Group. All employees, regardless of age, gender, culture, religion, origin or other diversity characteristics, are granted the same rights and opportunities. On the other hand, we are also committed to respecting human rights in our cooperation along the value chain with regard to the selection of our business partners. This policy statement expresses our traditional values as well as our future responsibility and is internally and externally communicated.

MM commits to upholding and respecting internationally recognized human rights at the highest corporate level. Our approach for implementing and managing human rights issues is based on the following international standards and frameworks:

- UN Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises
- ILO Core Labour Standards
- International Bill of Human Rights

In order to live up to our commitment, we have implemented guidelines throughout the Group that express our approach which we also expect of our business partners. These guidelines form the basis of our daily actions and take into account not only our own employees and suppliers, but also the employees in our value chains and our customers. At Group level, these policies and guidelines are particularly important:

- MM Code of Conduct
- MM Supplier Code of Conduct
- HR Policy

Through the revision of our Code of Conduct and the implementation of a Supplier Code of Conduct as well as a dedicated HR Policy in 2023, human rights issues were brought even more to the fore.



## **We focus on Human Rights risks**

At MM, we understand that ensuring Human Rights Due Diligence is a continuous process. As such, we regularly assess our own business activities and relationships to identify potential risks and violations. Through this analysis, we determine human rights risks categorized by their severity and prioritize them accordingly. This approach allows us to derive appropriate measures to eliminate or reduce these risks. In this policy, we address the most severe risks, so called salient issues, meaning issues that have the highest negative impact on those potentially affected by MM's business activities, e.g., employees of our own operations and in the value chain.

In 2023, MM conducted a materiality assessment with internal stakeholders to analyse which individual human rights were most likely to be violated by the MM Group's operations and to better understand the severity of the impact on those affected. Within the assessment, three parameters were evaluated for each individual human right: The likelihood of a violation, the severity of the impact in the event of a violation, and the possibility of remediation in the event of a violation. These three parameters were then combined to determine a risk score for each human right. This materiality assessment, combined with a thorough analysis of the potential impact of MM groups operations on human rights, forms the basis of our human right's due diligence processes. The following three human rights have been identified as the most critical for strong due diligence due to their high-risk scores.

- **Right to respect for private and family life**

The MM Group's business activities could violate or adversely affect the right to respect for private and family life in various ways. The MM Group may engage in practices that violate an individual's right to privacy, such as collecting or sharing personal data without consent or in violation of regulations. This could result in individuals feeling that their private lives are being invaded and their right to respect for privacy is being compromised. The MM Group could also engage in practices that violate individuals' right to family life, such as the separation of families through forced relocation or migration policies. This could result in individuals being deprived of their right to family life and feeling that their family relationships are being disrupted. Finally, the MM Group could adopt practices that violate individuals' right to freedom of association, such as restricting the formation of trade unions or other organizations. This could result in individuals being deprived of their right to freedom of association and feeling that their right to respect for private and family life is being compromised.

- **Freedom of thought, conscience and religion**

The MM Group's business activities could violate or impair the right to freedom of opinion, thought, conscience and religion in various ways. First, the MM Group could engage in practices that restrict individuals' freedom of thought, such as censorship or monitoring of individuals' online activities or personal beliefs. This could result in individuals feeling that their right to freedom of thought is being compromised and that their personal beliefs are being restricted. Secondly, the MM Group could engage in practices that restrict individuals' freedom of conscience, for example by forcing them to act against their beliefs or values. This could lead to individuals feeling that their right to freedom of conscience is being compromised and that they are being forced to act against their will. Third, the MM Group may engage in practices that restrict individuals' religious freedom, such as discriminating against individuals based on their religious beliefs or preventing them from freely practicing their religion. This could result in individuals



feeling that their right to religious freedom is being infringed and that they are being discriminated against because of their beliefs.

- **Freedom of assembly and association**

The MM Group's business activities could violate or infringe the right to freedom of assembly and association in several ways. The MM Group may engage in practices that restrict individuals' freedom of association, such as preventing assemblies or peaceful protests. This could result in individuals feeling that their right to freedom of association is jeopardized and that their ability to express their views is restricted. The MM Group may also engage in practices that restrict individuals' freedom of association, for example by preventing them from forming or joining organizations or trade unions. This could result in individuals feeling that their right to freedom of association is jeopardized and that their ability to stand up for their rights is restricted. Furthermore, the MM Group may engage in practices that discriminate against individuals based on their political beliefs or affiliations. This could lead to individuals feeling that their rights to freedom of association and assembly are being infringed and that they are being discriminated against because of their beliefs.

While these three human rights have been identified as having the highest risk score in our assessment, we recognize that all human rights are equally important and require adequate due diligence. As such, we have implemented robust processes to regularly assess the potential impact of our operations on human rights and to strengthen our due diligence processes accordingly.

Although we are diligent in our efforts to uphold human rights, we acknowledge that violations may still occur. As a result, we believe it is crucial to establish a grievance mechanism. This confidential reporting channel, in line with Directive (EU) 2019/1937, is accessible at <https://mmgroup.integrityline.com>. Reports received are meticulously investigated, ensuring compliance with legal mandates. Our commitment to safeguard whistleblowers is paramount; any form of retaliation against individuals who highlight violations will not be tolerated.

### **We report on our progress**

We report annually on our human rights due diligence process at group level in our Annual Report [available here](#). MM is reporting on ethical issues, including child labour, forced labour and discrimination incidents. In the event of an incident, we confront suppliers and stakeholders, including our downstream value chain, regarding the specific incidents and ensure the implementation of measures to avoid similar incidents in the future. We monitor the progress against these measures and provide adequate remedy up to the termination of the contract with the supplier.

To assess supplier risks comprehensively, we use a risk methodology (360° Risk Scoring) in our Supply Chain Intelligence Tool. Through it, we evaluate an array of risk categories encompassing climate-related and CSR concerns in our upstream value chain. From pollution to land conflicts, and even deforestation, our daily supplier screening process integrates past incidents into our evaluation. In the event of actual incidents, we engage suppliers through a multi-tiered mechanism: We address the specific incident directly, request preventive measures from the supplier, and subsequently monitor the progress of these measures to ensure effective resolution.



MM continuously reviews the risk assessment of human rights and adapts processes and communication to changing circumstances. We strive to improve the reporting of risks and measures even more transparently. The responsibility for implementing and complying with this declaration lies with the Management Board under the leadership of the Human Rights Officer with support of the Sustainability Department as well as the Procurement Departments.

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This document is subject to continuous review processes.

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