



UNITED PETFOOD

Code of Conduct

Version 3

Approved by the board of directors: 06 02 2025





Code of Conduct

The Code of Conduct outlines expected standards of behaviour from employees, partners and customers

1. Scope of application

This Code of Conduct applies to United Petfood Group BV and each and every subsidiary company of United Petfood Group BV (hereinafter 'United Petfood').

2. Introduction

Our reputation is one of the key assets of United Petfood. United Petfood strives to develop and promote a mix of pro-activeness and an open and reliable attitude of its employees. The Code of Conduct (hereinafter: Code) sets out the values and rules of conduct that employees should be followed in everyday choices, behaviour and decisions. The main aim of this Code is to provide clear guidelines on what we mean by "Pro-active, reliable and open". A high level of awareness of United Petfood's values, internal rules and regulations is vital for our day-to-day activities and our pursuit to create a safer, more sustainable and efficient company.

Compliance with this Code, we believe, will give us an advantage in doing business and will contribute to the long-term continuity of United Petfood. Our Group Management is confident that, with the efforts of every employee, United Petfood's reputation can be protected and United Petfood can provide trust and confidence to all stakeholders: our shareholder(s), customers, suppliers, financiers, auditors and employees.

Rules of Conduct

This Code embraces the corporate values of United Petfood and the translation of these values into general conduct rules. United Petfood shall conduct all business activities in a responsible and ethical manner, with honesty and integrity, while complying with all relevant national and international laws. To this end, this Code applies to all employees, stakeholders and business functions within United Petfood, as well as temporary hires and independent contractors.

3. Employee Conduct



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United Petfood conducts business around the world, meaning our employees are subject to laws and regulations of many different countries and organizations. Each employee is responsible for knowing and complying with the (local) laws applicable to them. This Code of Conduct establishes principles for business conduct that apply companywide across United Petfood, irrespective of location. Should local customs, standards, laws, regulations or the local code of conduct implemented at the relevant subsidiary differ from the rules set forth in current Code, employees must apply either this Code of Conduct, local requirements or the local code of conduct - whichever imposes the highest standard of conduct or has the most stringent requirements. United Petfood expects all its employees to adhere, at a minimum, to the highest standards of ethics, integrity, openness and responsibility in the way they conduct business. United Petfood will cooperate fully with any investigations and take appropriate disciplinary or legal action against any violations of this clause.

3.1. Respect and Equal Treatment

United Petfood highly values being an honest and trustworthy employer and endeavours for fair employment practices. Above all, respect enables people to do their work well with the right tools, resources and training. The efforts of all United Petfood employees must be aimed at encouraging high performance and appreciating and respecting each other's opinions. No harsh or inhumane treatment or harassment is tolerated, nor any form of discrimination. For more information on how United Petfood assures respect and equal treatment within our group, please consult the Anti-Discrimination and Equal Opportunities Policy.

3.2. Workplace Health & Safety

United Petfood creates a working climate in which employees can deliver their best performance, with the right balance between work and private life. Optimal safety at work, the protection of health, the prevention of illness and promotion of well-being are the basics of a Safe and Healthy workplace. All employees have a legal duty to take reasonable care for themselves and others, to co-operate with management on all aspects of health and safety and to follow all emergency arrangements. More information on health and safety measures are to be found in the United Petfood Employee health & safety policy.

3.3. Conflicts of Interest

United Petfood related decisions must not be influenced by personal and private considerations. Therefore, employees must avoid any activity that conflicts or could conflict with their responsibilities towards United Petfood. These are, for example,



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obtaining personal gain at United Petfood's expense; employment or other business relationships with a competitor, customer or supplier of United Petfood; misusing the position of the employee within United Petfood to benefit him- or herself, family, friends or other third parties.

3.4. Government affairs & political involvement

Employees must have consent of their manager or direct superior before contact is made with any government official or employees for matters not being part of normal government processes or reporting. When dealing with government officials or regulatory agencies or providing information to them, the employee must make sure to deliver truthful and accurate information and that the legitimate interests of United Petfood are well protected.

While United Petfood does not generally participate directly in political activity, it recognizes and respects each employee's right to participate in politics, however solely under the following conditions:

- Such employees shall not use, during the term of their employment with United Petfood, company time, property and/or equipment to carry out or support their political activities.
- Such employees shall be careful not to create the impression that they represent United Petfood's interests while participating in such political activities.
- Such political activities or the activities or intentions of the groups they have joined are not in conflict with the interests of United Petfood.

3.5. Employee Privacy

United Petfood is committed to respect and protect employees' confidential information and personal data. This means that access to such information is limited to personnel who have appropriate authorisation and a clear business need for that information and United Petfood ensures that all personal data is treated in accordance with the EU General Data Protection Regulations, the United Petfood Privacy Policy and data protection procedure or any other applicable (local) privacy regulation. For further information, please consult the Data Privacy and Security policy.

3.6. Social Media and External Communications

The use of social media can have a negative impact on the reputation of United Petfood. Therefore, employees are expected to uphold United Petfood's image and



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reputation and prevent making any statements that may be damaging to United Petfood. External communications concerning United Petfood through social media or directly with the press must always be in close coordination with the Marketing & Communication Department.

3.7. Business Assets

The business assets of United Petfood, equipment, buildings, office materials, ICT facilities and business-related know how, are only deployed for the purposes of the work at United Petfood. Sale or theft of those assets is prohibited, and employees must use them appropriately and responsibly and protect them as they would their own.

3.8. Accurate Financial and Business Accounting

United Petfood believes it is vital to report accurate and non-misleading financial information about United Petfood and its activities. This begins with precise accounting and authorisation of all business transactions in the bookkeeping process. Our records provide a complete and transparent picture and timely, reliable and relevant information is maintained. Decisions, with respect to all business transactions, should be properly documented.

3.9. Confidentiality

Business information is one of United Petfood's key assets and must be treated as confidential. Our employees are prohibited from disclosing to unauthorised parties any confidential business, financial, personal or technical information, plans, or data that they have acquired.

4. Customers, Business Partners and Competitors

4.1. Corporate Social Responsibility

United Petfood stresses the importance of Corporate Social Responsibility (CSR) and we account for our efforts to responsibly meet the world's growing economic, environmental and social needs. Within United Petfood, socially responsible business has been translated into several themes. Our business operations should comply with the social demands of the environment and safety considerations. Environmentally friendly solutions are offered to clients and end users, whenever possible, with durability and degradability as important criteria. Furthermore, we strictly adhere to human rights regulations and do not tolerate child labour and/or forced, i.e., slave, labour. For more comprehensive information on how United



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Petfood aims to be socially responsible, please consult the relevant policy on our [website](#).

4.2. Fair dealing

United Petfood strives to maintain a reputation as a trustworthy and ethical business partner. We endeavour to deal fairly with all our customers, business partners and competitors. We must not take unfair advantage of anyone through any misrepresentation of material facts, manipulation, concealment and abuse of privileged information, fraud or other unfair business practice.

4.3. Anti-Corruption & Bribery

The giving, offering, promising, accepting, agreeing to receive or requesting gifts, invitations, kickbacks, bribes or other inappropriate benefits is prohibited, irrespective of whether payments or benefits are made directly or indirectly. This applies not only to the benefits of United Petfood's associated persons and business partners, but also those of foreign public officials. Only inexpensive promotional gifts or minor invitations for entertainment in conformance with United Petfood's Anti-Corruption & Anti-Bribery policy, are not considered bribes. Keep in mind that even unsubstantiated claims of corruption can damage our reputation.

4.4. Money Laundering

As further detailed in our Anti-Corruption & Anti-Bribery policy United Petfood is committed to prevent the use of company resources for the purpose of money laundering, which is defined as an attempt by individuals or organisations to conceal illicit funds or the proceeds of criminal activity or to try to make those criminal proceeds look legitimate. All transactions must be conducted through traceable and auditable electronic payment methods, such as bank transfers, credit cards or online platforms.

4.5. Competition

United Petfood supports a free market and competes with other companies in its field in a professional, honest and ethical way. United Petfood makes business decisions, purchases raw materials from others where practically and sells products fairly and honestly on the basis of price, quality and service. We do not tolerate any violations of antitrust laws (e.g. arrangements on pricing with competitors and market divisions are forbidden).

4.6. Intellectual property



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Patents, trademarks, know-how, product formulations and recipes, copyrights, confidential ideas, strategies, industrial design, innovations, and other intellectual property or confidential business information are part of United Petfood's corporate identity and cannot be shared with any third party. Every employee is responsible for protecting and preserving such intellectual property since they are key strategic tools for achieving business objectives. These obligations apply during an employee's employment and continue after such employment with United Petfood would come to an end. Each employee is responsible for understanding and complying with the restrictions and obligations that could be imposed by a confidentiality agreement. Just as we protect our own corporate information, we are committed to respecting and protecting the intellectual property and protected information of our customers, suppliers and employees.

4.7. Customer and Business Partner Privacy

United Petfood ensures the protection of privacy of customers' and business partners' personal data and communications. Company employees may not use, modify, share or distribute information on customers or business partner without a proper business reason and proper authorization.

4.8. Export Controls and trade restrictions

United Petfood is dedicated to deliver a high-quality service to customers worldwide, and in order to do this, we may be required to import / export products, technology and services from or to another country. In doing so we must comply with all relevant national and international export control regulations, trade restrictions and associated laws across all of our business. New business activities and relationships shall be screened on a case-by-case basis to make sure they are not affected or prohibited by sanctions laws or regulations and proper due diligence should be conducted on contractual counterparties and supply chain.

4.9. Procurement

United Petfood follows an active procurement policy with the goal of reaching cost reductions and addressing sustainability and innovation through cooperation with suppliers. Purchasing officers and other United Petfood personnel who may influence supplier selection and on-going relationships with suppliers must be particularly careful to ensure that situations which may give rise to a conflict of interest do not arise.

5. Violation of the Code



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This Code forms an integral part of each employee's employment relationship with United Petfood. United Petfood makes sure that the Code is communicated and understood by all employees.

Whenever you have a question or doubt as to whether any conduct is permissible or if you would like advice on applying the corporate values or rules of conduct, you should consult your direct superior or the relevant more specific policy to be found at www.unitedpetfood.eu . If your concerns cannot be addressed locally, do not hesitate to contact the Group HR Manager.

Infringements of these rules of conduct may lead to disciplinary procedures. Our employees are required to report misconduct under the terms of United Petfood's Whistleblower Policy. All reports shall be promptly investigated and appropriate corrective or disciplinary action taken to deter misconduct and promote accountability for compliance with this Code.

6. Governance - Roles – Responsibilities

The General Manager is responsible for implementing and monitoring this Code of Conduct at the relevant subsidiary under its supervision. This includes ensuring that all operations/activities align with the Code's objectives and that employees comply with its guidelines. Severe violations of the Code of Conduct should be reported to Group Management, and if necessary, to the Board of Directors.

7. General

This Code takes effect on February 6th, 2025 and replaces all previous Code of Conduct related rules at group level.

United Petfood reserves the right to amend this Code of Conduct as it deems necessary.