



ATAKORA Code of Conduct

(Version December 2023)

ATAKORA Fördergesellschaft GmbH (hereinafter referred to as “ATAKORA”) is guided by the fundamental principles of social responsibility, environmental protection and fair cooperation in all our company’s activities. Reconciling our economic, ecological, and social responsibilities in a sustainable way is the objective of ATAKORA.

We perceive due diligence in the area of human rights not merely as the basis for our actions, but also as a starting point for cooperation. In this, we see ourselves as equal partners in our business relationships. Our cooperation with our business partners builds on partnership and mutual respect.

This Code of Conduct sets forth ATAKORA’s fundamental requirements of its business partners, service providers and suppliers, including all of their affiliated companies, as well as their subcontractors (hereafter referred to as “Business Partners”). Each Business Partner is required to adequately inform their employees and affiliated companies and undertakes to contractually agree the requirements enshrined in this Code of Conduct with its upstream supply chain partners.

The following requirements are based largely on internationally applicable standards, such as the United Nations Universal Declaration of Human Rights, the UN Convention on the Rights of the Child, and applicable Conventions of the ILO, as well as the respective national legislation, here in particular the Supply Chain Due Diligence Act (LkSG) in Germany.

1. Legal compliance

ATAKORA demands from all Business Partners compliance with all applicable legal requirements, both at its corporate location and in the countries in which its services and products are manufactured, provided, used and/or sold. The requirements of ATAKORA enshrined in this Code of Conduct may exceed the applicable legal requirements in the respective country. Business Partners must notify ATAKORA if any requirement imposed by ATAKORA violates the legal provisions in the respective country.



2. Child labour / minimum age (ILO Conventions 138 and 182 and UN Convention on the Rights of the Child)

No persons may be directly or indirectly employed who are younger than the legally required minimum age for employment in the relevant country. Business Partners are required to take the necessary measures to prevent the employment of persons below the legal minimum age.

The minimum age to permit employment must not be below the age at which compulsory schooling ends and in no case under the age of 15 years.

Subject to the exemptions granted under ILO, stricter national regulations designed to protect children and young workers must be complied with. Children/young persons must be protected from economic exploitation, the carrying out of work that is hazardous, that may negatively interfere with the child's education or that could endanger the health or physical, mental, intellectual, moral or social development of the child. Immediate measures shall be taken to eliminate circumstances and situations that place children at risk.

3. Discrimination / Unequal Treatment

Any form of discrimination terms of contracting, promotion, remuneration, training, or other activities by Business Partners is prohibited. In particular, any form of unequal treatment on the grounds of national or ethnic origin, social origin race, caste, colour, gender, age, religious belief, political opinion, membership in workers' organisations, health status, physical or mental disability, sexual orientation or other personal characteristic is prohibited, except where it is justified by the requirements of the employment. Unequal treatment shall include in particular the payment of different remuneration for the same work. Business Partners are also responsible for any employees who are employed through agencies or other intermediaries.

4. No Bonded, or Forced Labour or Human Trafficking (ILO Conventions 29 and 105)

ATAKORA tolerates in no way any form of slavery, forced, bonded, indentured, trafficked or non-voluntary labour-, including state-imposed forced labour. It also rejects any form of prison labour. Employees of Business Partners must not be compelled to work by way of violence and/or intimidation, whether directly or indirectly. Instead, all employees must have sought work and/or employment of their own free will.

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It is prohibited to order of force workers to perform involuntary work, in particular as a result of debt bondage or human trafficking. In order to avoid debt bondage, employees who are sourced from agencies or intermediaries must not be charged any recruitment fee. All employees must be treated with dignity and respect. No employee must be exposed to verbal, psychological, physical and/or sexual abuse, coercion or harassment.

Business Partners of ATAKORA shall also be responsible for those employees who are employed through agencies or other intermediaries- and must also ensure in their dealings with these persons that forced or compulsory labour does not take place.

5. Freedom of Association

Business Partners of ATAKORA shall also take care to safeguard freedom of association, under which employees may freely become organised in or join trade unions and, the trade unions are free to act as they choose under the framework conditions that apply at the place of employment. This shall extend to the right to take industrial action or engage in collective bargaining. Business Partners shall ensure in their dealings with employees that joining and being a member of a trade union is not used as grounds for discrimination or retaliation.

6. Working Hours

Working hours, including overtime, shall comply with applicable law at the place of employment, industry standards or relevant ILO Conventions, whichever is more stringent. Following six consecutive days of work, employees must be permitted at least one day of rest. Care must be taken in this context to prevent excessive physical or mental fatigue, in particular due to unsuitable work organisation regarding working hours and breaks. Any overtime worked must be compensated separately in accordance with national regulations.

7. Remuneration and Social Benefits

Business Partners shall work towards the payment of living wages to their employees. Furthermore, they must guarantee that the wages paid to employees equal or exceed the minimum wage prescribed by law or collective agreement or the applicable industry-specific minimum wage, whichever is higher. Where neither legal nor industry-specific minimum wages exist, Business Partners must ensure that the wages paid shall be essentially sufficient to cover an employee's basic needs, taking into account individually occurring circumstances (such as purely supplementary income, part-time work or similar).

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Furthermore, ATAKORA expects its Business Partners to pay their employees social benefits that are at least equivalent to the applicable statutory/collective minimum benefits.

8. Health & Safety

Business Partners shall provide a safe and healthy working environment in accordance with the occupational health and safety obligations that are enshrined in law at the place of employment.

Business Partners shall adopt the measures needed to prevent such accidents and health hazards as may arise in connection with work. For this purpose, Business Partners must establish and implement safety standards and protective measures suitable to detect, avoid and/or rectify potential hazards to health and safety of their personnel. In particular, all appropriate protective measures must be put into practice to ensure safety of the place of work and the work equipment and, to avoid exposure to hazardous chemical, physical or biological substances. In addition, they guarantee that employees are periodically updated and trained on applicable health and safety regulations as well as any precautions taken. Business Partners must document the measures set out above.

Business Partners that always or sometimes place their personnel in collective accommodation inside or outside their business premises must ensure that the accommodation is suitable to protect the health and safety of the personnel.

9. Environmental protection

The protection of nature, animal welfare and the environment are integral components of ATAKORA's business practice. Business Partners must comply with all applicable environmental laws and regulations. They are further expected to undertake an ongoing effort to prevent and reduce environmental contamination. Business Partners are encouraged to manage natural resources efficiently and to convert to the use of renewable energy sources where possible.

Regarding environmental risks caused by the unlawful production, use, collection, storage and disposal of mercury and mercury products, persistent organic pollutants (POPs) and hazardous waste, Business Partners shall be required to comply with the prohibitions of the Minamata Convention, the POPs Convention and the Basel Convention as amended from time to time, as well as with any applicable EU regulation or national legislation.

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Processes and standards prescribed for waste management, for the handling and disposal of chemicals and other hazardous substances as well as for emissions and waste-water treatment must be observed at all times by Business Partners, with special emphasis placed on the protection and preservation of natural resources.

The protection and conservation of the natural foundations of life through the avoidance of harmful soil changes, air or water pollution, harmful noise emissions or excessive water consumption must be ensured. In particular, all activities are prohibited that damage human health, deny persons access to safe drinking water and sanitary facilities and significantly impair the natural basis for the preservation and production of food.

10. Eviction

Business Partners must comply with the prohibition of unlawful eviction and prohibition of unlawful deprivation of land, forests and waters in the building development or other exploitation of these resources that are used to secure the livelihoods of a person or group of persons.

11. Bribery and corruption

ATAKORA perceives corruption as a cross-cutting issue, as it may undermine efforts to protect human rights and the environment. ATAKORA therefore does not tolerate any form of bribery or corruption. Business Partners as well as their employees must conduct themselves in such a way that any personal dependency, obligation, or influence cannot arise. In particular, all employees and Business Partners are expected to behave in a professional manner guided by fairness and full compliance with applicable national and international regulations that apply in each case.

In addition, Business Partners shall introduce anti-bribery and anti-corruption policies for all their operations. Where gifts are customary and polite in a particular country, care must be taken to ensure that this practice does not create any binding dependencies and that applicable national laws and regulations are observed.

Information on corrupt practices is to be reported immediately by Business Partners to ATAKORA.



12. Intellectual property protection

For ATAKORA, the respect and protection of intellectual property is a high priority. This includes business secrets and covers forms of protection such as copyrights, trademarks and patent rights, irrespective of the commercial value of the intellectual property. Business Partners protect intellectual property rights by ensuring that intellectual property is used or distributed only with the consent of the author or licence holder and are not used for improper personal, illicit or unauthorised purposes.

13. Data privacy & protection

Business Partners are obliged to maintain secrecy towards third parties about business and partnership-internal matters of a confidential nature. When collecting, retaining, using, or transmitting personal data from employees, customers and other third parties they act with great care and sensitivity and in compliance with applicable laws and policy, in particular the Federal Data Protection Act (BDSG) and the EU General Data Protection Regulation (GDPR). They work towards the best possible protection of all data and protect confidential information from unauthorised disclosure.

14. Visual representation in advertising

Business Partners undertake to respect human and animal dignity absolutely, in all its aspects. Within this, the following benchmarks in particular apply to Partners of “Cotton made in Africa®” or “The Good Cashmere Standard®” or the “Regenerative Cotton Standard®” in their visual representation in advertising “Cotton made in Africa®” or “The Good Cashmere Standard®” or the “Regenerative Cotton Standard®”:

In its visual representation in advertising of people, especially of children, or animals, Business Partners must ensure that their dignity is not in any way impaired and that they are not shown in demeaning situations (for instance, visibly affected by hunger and/or illness, or scantily clothed). Visual representations of people, animals and situations intended for advertising must accurately reflect reality and may not transmit false or misleading information concerning the identity of the people shown.

Business Partners undertake to ensure a faithful and objectively correct visual representation and to ensure the factual transparency of its own underlying value system, motives and actions. Visual and written advertising must correspond to the objectives underpinning the licensed product.



15. Monitoring Code of Conduct

Business Partners commit themselves to actively and fully support the implementation and monitoring of the principles set forth in this Code of Conduct in their organ and actively cooperate with ATAKORA by providing ATAKORA on request with all relevant information on their activities.

At the request of ATAKORA, Business Partners are obliged to permit, enable or participate in inspections such as third-party audits or on-site visits by ATAKORA which are performed at their work and production sites, which are announced with reasonable advance notice, with regard to compliance with this Code of Conduct.

If instances of non-compliance with this Code of Conduct are discovered, Business Partners are obliged without delay to initiate appropriate remedial and to complete such actions within a period that is appropriate for the individual remedial measure in each case. Upon request, Business Partners shall be obliged furthermore to share with ATAKORA documentary evidence confirming their implementation of remedial measures.

In the event of a critical violation of the Code of Conduct that necessitates the performance of a follow-up audit, Business Partners shall undertake to bear the costs of this follow-up audit.

The contractually agreed extraordinary right of termination shall apply irrespective of whether the Business Partner, its affiliated company or one of its business partners (supplier or service provider, including subcontractors) violates the principles established under this Code of Conduct and/or fails to take appropriate remedial action.

16. Procedure for complaints

Complaints or information about violations of this Code of Conduct may be reported to ATAKORA (see below for contacts) at any time, also anonymously.

Individuals filing a complaint are asked only to report such complaints and information they believe in good faith to be true.

Business Partners guarantee that affiliated individuals filing complaints will not be subject to reprisals or disciplinary action of any kind.

All complaints received (regardless of the channel) will be thoroughly investigated by ATAKORA. ATAKORA will take appropriate remedial action, depending on the outcome of these investigations.

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Contact:

complaints@abt-foundation.org

ATAKORA Fördergesellschaft GmbH

Gurlittstr. 14

20099 Hamburg

Germany

Furthermore, in case of complaints regarding the Cotton made in Africa Standard (CmiA), complaints can be reported to the Aid by Trade Foundation (AbTF), using:

complaints@abt-foundation.org

They will be investigated and considered by AbTF according to the CmiA Complaints Policy and Procedure:

[CmiA Complaints Policy-and-Procedure.pdf \(cottonmadein africa.org\)](#)