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Use of Natural Resources Policy (UNR)

Date of revision: 03/2023

Distributed to all employees of DO & CO

This Policy of DO & CO AG ("Company") governs the Use of Natural Resources ("UNR"), as defined herein, by the Company. UNR includes both Company Actions, as defined herein, by which substances or energy are taken out of the environment (e.g., use of motor fuel; use of vegetables in cooking), and Company Actions by which substances or forms of energy are introduced into the environment (e.g., generation of waste; emission of CO₂; emission of ionizing radiation). In the first case, the natural resource being used is the ability of the ecosystem to produce or regenerate the resource in question, or, in the event of a finite resource, its natural occurrence. In the second case, the resource is the ability of the ecosystem to accept the introduction of the substance or form of energy.

UNR thus includes:

- The use of any physical resources taken from the natural environment for any purpose, including as raw materials for the production process (e.g., vegetables, meat, water), as construction material (e.g., steel made from iron ore), as a fuel or lubricant (e.g., kerosene or oil), for use in the administration (e.g., paper).
- The use of energy, whether supplied in electrical, chemical or any other form.
- The generation of pollutants, including, without limitation, substances having greenhouse gas or ozone depletion potential.
- The generation of waste, whether in solid, liquid, or gaseous form.
- The emission of radiation, which is not fully contained, including such emission of any amount of ionizing radiation (e.g., beta or gamma radiation, or neutron radiation) and emission of non-ionizing radiation in an amount that may cause potentially hazardous effects outside the immediate emission area (e.g., microwave radiation, laser emission).
- Acoustic or seismic emissions of a magnitude that may cause detectable adverse effects outside the immediate emission area.
- The discharge of rejected heat from any physical or chemical process into the environment in an amount that may cause detectable effects outside the immediate emission area.

UNR does not directly include the use of intellectual property, such as licenses, trademarks, patents, or trade secrets (although the use of such intellectual property may imply other aspects of UNR).

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For purposes of UNR, Company Actions include actions by the Company itself, other members of its control group, its directors, officers, employees and third parties at the Company's direction. Company Actions further include acts performed by employees and third parties to the extent such acts are a reasonably foreseeable result of such employee's or third party's intent to further Company business, even if not specifically directed by the company.

1 Motivating factors for the creation of this policy

In recent years, it has become evident that humanity's current practices have been responsible for the exacerbation of the environmental crisis and its consequences, resulting in an uncertain future for generations to come and the possible adversities they will have to face. Considering this situation, sustainability and the need for **the responsible use and management of natural resources** are rapidly becoming the pinnacle of corporate policies, evoking a sense of responsibility and commitment to preventing current practices from compromising the future generation's ability to meet their needs.

Based on the above, DO & CO regards as a high priority to comply with international regulations, in addition to remaining updated on the latest international and European policies. This will inform the need for new actions to achieve a more sustainable future. As airline caterers, stakeholder interests, including shareholders, clients, vendors, and employees, are strongly affected by UNR policy and as such we understand and take seriously the responsibility to be environmentally compliant and take initiative to mitigate any further risks to the environment, but also view this as an opportunity to innovate and bring change to such an intense resource use industry, such as the hospitality sector.

Promoting sound practices related to UNR is in the interest of the Company, as it mitigates at least the following risks:

- Environmental risk (e.g., mismanaging and depleting valuable natural resources)
- Opportunity risk (e.g., not using the Company's international platform and outreach to positively affect and prompt our various stakeholders to adapt and convert to sustainable practices).
- Legal risk (e.g., liability for environmental torts; fines and penalties from regulators; violation of contractual obligations).
- Reputational risk (e.g., failing to meet international climate targets such as the Paris Agreement, adverse publicity, and reduced stakeholder confidence arising either from specific incidents related to UNR or the company's UNR posture as a whole).
- Political risk (e.g., the regulation imposed from the outside).

2 Relationship of this policy to legislation

UNR may, in some instances, be completely regulated, or may be subject to various legal requirements. This Policy is intended to set forth minimum requirements for UNR; compliance is thus always mandated with both this Policy and all applicable laws and regulations.

3 Water stewardship policy

Definition: Stewardship entails the responsible planning and management of resources. Water stewardship is defined as using water in a way that is socially responsible and equitable, environmentally sustainable, and economically beneficial.

Our position: Based on the UN's estimations from 2015*, the global sustainable water supply is approximately 4,200 km³. By 2030, humanity's demand is projected to reach 6,900 km³, well exceeding the sustainable supply threshold. In light of this evidence and respecting the UN's Sustainable Goal for Clean Water and Sanitation, DO & CO acknowledges that freshwater is globally scarce and may be particularly scarce in many of the various

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regions in which the Company operates. We are already moving towards more efficient water consumption operations by investing in intelligent, automatic, and low-flow taps, in addition to replacing older dishwashing machines and other water intense equipment across our global units.

*based on the UN's report on water stewardship: <https://www.unido.org/our-focus/safeguarding-environment/resource-efficient-and-low-carbon-industrial-production/industry-and-adaptation/water-stewardship>

Our commitment and targets: Based on the overview outlined above the DO & CO is committed to continuing to make efforts of reducing the amount of freshwater used, in addition to minimizing its impact on overall water quality. As such, the company will, for each location where freshwater is used:

1. Conduct ongoing monitoring and modelling to determine its demand for freshwater.
2. Reduce freshwater consumption intensity (freshwater consumption per dish served)
3. Continuously investigate alternatives to the use of freshwater for processes, including the use of water reclamation for water features (e.g., fountains), and the use of grey water for dishwashers, irrigation and flushing systems.
4. Conduct regular system controls of the Units' water networks and equipment to prevent the occurrence of leakage and minimize water losses.
5. Continuously innovate to reduce the use of freshwater, incl. expanding already existing technologies throughout all units such as automatic low-flow taps and water efficient dishwashers.
6. Conduct ongoing studies to benchmark its water use against those of key competitors and industry standards.
7. The use of freshwater in open-loop cooling systems (e.g., water jackets) is prohibited. All water used for cooling must be recirculated.
8. The use of freshwater for architectural displays (fountains, etc.) is not permitted. All such displays must use recirculated or reclaimed water.
9. Transition and adapt its menu to include more vegetarian plant-based and plant-forward options, in light that meat production is more water-intensive than that of vegetables (115 gallons/pound > 39 gallons/pound).
10. When purchasing cleaning and other products containing chemicals, take into account their profile and degree of deleteriousness, to fortify freshwater reserve quality and integrity.
11. When procuring equipment utilizing freshwater, consider the freshwater usage in the purchasing decision.
12. Comply with all laws, regulations, and industry-wide best practices concerning the use of freshwater.
13. Investing in researching and implementing technologies and practices that reduce and mitigate any adverse impact of the Company's use of freshwater on the natural environment.
14. Develop an awareness training program to affirmatively communicate this Policy and specific related measures to employees.
15. Transparently communicate its use of fresh-water in a format appropriate to outside stakeholders, including investors, customers, government regulators and the public.



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4 Green House Gas (GHG) emissions reduction policy

Definition: Greenhouse gas emissions are defined as atmospheric gaseous elements, stemming from both natural and anthropogenic sources, that are responsible for absorbing and emitting radiation within the spectrum of terrestrial radiation emitted in turn by Earth's surface, the atmosphere and by cloud formations. This property leads to the phenomenon of the greenhouse effect. Transportation, Energy Consumption and Agriculture are considered to be the main GHG emissions contributors.

Our position: DO & CO recognizes that certain airborne pollutants are known to cause environmentally adverse consequences when released into Earth's atmosphere. Ozone-depleting pollutants such as Carbon Dioxide (CO₂), Methane (CH₄), and Nitrous Oxide (N₂O) break down atmospheric ozone through a catalytic reaction, contributing to a thinning of Earth's ozone layer. Greenhouse pollutants reduce the radiative rejection of heat into space and thus contribute to trapping heat on Earth. Other atmospheric pollutants may have similar effects. DO & CO seeks to reduce the release of ozone depletion, greenhouse emissions and other atmospheric pollutants, stemming from its activities, which would mainly include transportation & energy consumption. Our responsibility extends not only to such pollutants directly released from our operations but also from third parties (e.g., suppliers) with whom we choose to enter business relationships.

Our commitment and targets: Based on reports from the Intergovernmental Panel on Climate Change (IPCC), human-induced GHG emissions are pinpointed as the leading contributor to rising global temperatures and other indications of climate change. Taking into account, the resource intensity that characterizes the hospitality industry and given the international character of the company, DO & CO, commits to increasing its engagement in sustainable practices, respecting the threshold set by the Paris Agreement, to withhold the rise of temperature to +1.5 °C from pre-industrial levels. Prompted by this conclusion, DO & CO states its commitment to put certain measures and targets in place, aiming at reducing GHG emissions, as per the three categories defined by the GHG Protocol. As such, the Company shall conduct the following measures and targets:

1. Develop and set a Science Based Target (SBT) for GHG emissions reduction by 2024.
2. Continuously innovate to reduce its release of ozone depletion and greenhouse emission pollutants, targeting a Net Zero emission status by 2040.
3. Conducting monitoring and modelling to determine its release of ozone depletion and greenhouse emission pollutants.
4. Investigate carbon offset and emission credit schemes to partially or fully offset release of greenhouse emission pollutants.
5. Conduct ongoing studies to benchmark its release of ozone depletion and greenhouse emission pollutants against those of key competitors and industry standards.
6. Comply with all laws, regulations, and industry-wide best practices regarding its release of ozone depletion and greenhouse emission pollutants; and
7. Investing in researching and implementing technologies and practices that reduce and mitigate any adverse impact of the Company's release of ozone depletion and greenhouse emission pollutants on the natural environment.
8. Develop awareness training programs to affirmatively communicate this Policy and specific release of ozone depletion and greenhouse emission pollutants-related issues to employees; and
9. Transparently communicate and report the release of ozone depletion and greenhouse emission pollutants in a format appropriate to outside stakeholders, including investors, customers, government regulators and the public.

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4.1 Sustainable transportation

Definition: Sustainable Transportation to alternative means of transportation, that can be deemed as sustainable, based on their social and environmental impacts. Their sustainability evaluation of a given vehicle is based on its type (i.e., air, water, road, rail etc.), the source of their kinetic energy, and the supporting infrastructure they need to function.

Our position: DO & CO acknowledges that given our international character, transportation plays a vital role in the fulfilment of our operations. Given that fact, we recognize the need to take action and convert to more sustainable transportation options, following the worldwide shift towards carbon-free mobility. We follow closely and with great interest, the technological progress in the transportation sector, such as the radical development of electric vehicle (EV) design and production, as well as the development of alternative-fueled motors, such as biofuel and hydrogen.

Our commitment & targets: It is an undeniable fact that transportation plays a huge role in global functioning, and in a more specific context, it is a vital part of DO & CO's day-to-day operations. Efficient logistics and distribution processes are of crucial importance, in order to ensure the smooth functioning of our diverse departments and continue to keep our services to the highest standards of our prestigious customers. Nevertheless, we wish to take our services one step further, promote and implement the following targets and associated initiatives:

1. Phase out fossil-fueled vehicles and actively start adding electric, hybrid and alternative fueled vehicles to our fleet by 2030.
2. Conduct external and internal audits regarding the type of transportation used for operations.
3. Use intermodal solutions for transportation, such as railways to reduce long-distance lorrying.
4. All drivers shall be trained in all pertinent aspects of energy-efficient operation of motor vehicles. This training shall include, without limitation:
 - (a) Energy-efficient driving, including appropriate shifting and braking techniques to conserve energy and the impact of speed on vehicle efficiency;
 - (b) Pollution mitigation strategies, including the avoidance of engine idling, the necessity of reduction of electrical loads on vehicle alternators, and the use of appropriate engine warm-up procedures;
 - (c) Pre-trip procedures (e.g., checking and, if necessary, adjusting tire pressure) for economical use of the vehicle; and
 - (d) Appropriate post-trip procedures (turbocharger spool-down; engine shutdown procedures) to reduce engine wear and lubricant consumption.
5. The use of vehicle engines for purposes other than transportation (e.g., running truck engines to charge personal electronic devices) is prohibited.
6. All newly purchased vehicles shall have Auto Start-Stop technology to minimise fuel consumption and vehicle emissions during driving.
7. Fleet scheduling shall be conducted following efficiency best practices. Vehicles shall be appropriately sized for their mission. When servicing aircraft, "Van runs" (dispatch of small vehicles to deliver top-off or other omitted items) shall be avoided to the maximum extent possible.
8. All vehicles shall be maintained to manufacturer standards, including concerning their emission system. Diesel particulate filters, regenerators, catalysts and other emission-reduction devices must be operational at all times. Vehicles requiring additional fluids for emission reduction (e.g., Diesel

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Exhaust Fluid) must have such fluids available at all times during operation.

9. Vehicle maintenance shall be performed following all applicable environmental best practices. The disposal of vehicle working fluids in sewers or other non-approved means is strictly prohibited.
10. The installation of devices to alter or reduce the performance of any emission-control system (e.g., "chip tuning", "catless" headers) on DO & CO vehicles is strictly prohibited.

4.2 Energy efficiency, sourcing and self-generation

Definition: Energy efficiency refers to the use of technology and practices that reduce the amount of energy required to perform a task. It is the ratio of the useful output of a device to the energy input required to produce it. Sourcing refers to the process of obtaining energy from various sources such as coal, natural gas, solar, wind, hydro, nuclear etc. Energy sourcing is an important aspect of energy management, and it involves the procurement of energy from various sources in an efficient and cost-effective manner. Lastly, in our context energy generation refers to the production of energy from renewable sources such as solar power or biofuels. We do not engage in the self-generation of energy from fossil or nuclear sources.

Our position: DO & CO acknowledges that addressing the company's energy consumption, sourcing and self-generation is a determinant factor in limiting the company's GHG emissions and carbon footprint. We view the matter of securing and opting for more sustainable renewable sources as crucial, and a potential driver to bring fundamental change to the company's approach. In addition, in our view, the transition from fossil fuels stemming from finite natural resources into renewable energy is vital to ensuring future energy security, as well as an important step forward to mitigating the effects of climate change.

Our commitments & targets: Aiming to ultimately become dependent solely on energy produced from renewable resources, and renounce fossil fuel-produced energy, DO & CO commits to intensify efforts to achieve this transition. Through the implementation of new technological solutions, researching and striking new energy deals with renewable energy companies, we intend to adjust our energy management in a manner that promotes the use of renewable energy to our company's units, stakeholders, investors, clients, and partners across the globe, whilst potentially generating considerable savings and returns for them. Based on this concrete commitment, hereafter follow the main measures and targets set by our company:

1. Use 100% renewable energy in our operations in the US and the EU by 2025.
2. Motivate and spread awareness across our global units regarding energy conservation, through the implementation of training programs by 2025.
3. Research the renewable energy market and invest in creating new energy partnerships by 2025.
4. All facility equipment shall be configured following principles of energy conservation by 2030.
5. Where lights are renewed, lighting shall be provided using the most efficient light source consistent with economy and safety. The use of LED and high-pressure sodium lights is preferred. The use of incandescent bulbs is not permitted unless specifically approved. Where consistent with safety and security, lights shall be dimmed or turned off during periods where occupancy is not to be expected.
6. The use of HVAC equipment shall be configured to reduce consumption of energy during times when such equipment is not needed, consistent with safety. Non-occupied spaces shall be set to the least amount of heating and cooling consistent with the prevention of adverse impact on the structure (e.g., freezing or fungus).
7. IT shall consolidate servers and other computing equipment required to be in operation 24/7, to reduce the overall power consumption of DO & CO computing services.

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8. Invest in energy-efficient glazed windows, frames, and doors.
9. Invest in installing renewable energy production units, such as solar panels, on our company's building and production units.
10. All energy-consuming equipment shall be regularly maintained by a qualified contractor to prevent a reduction of efficiency due to wear. Regularly conduct energy audits and utilize them to gain insight into the company's progress towards more efficient and sustainable practices.

5 Sustainable packaging

Definition: In a general context sustainable packaging refers to products that are produced from materials or have characteristics that have the potential to reduce their environmental impact and ecological footprint. In more detail, sustainable packaging is associated with a larger life cycle span and increased levels of recyclability, reuse and compostability.

Our position: As a member of the hospitality and food industry, DO & CO recognizes the high intensity of packaging used across all parts of its operations, and more importantly the high ecological footprint it is responsible for, especially when it comes to single-use plastic packing. The impact of single-use plastic has been made abundantly clear by global reports and evidence, which include extensive ocean, atmospheric and freshwater pollution, endangerment of wildlife, as well as recent evidence of adverse direct or indirect effects on human health. In view of this alarming situation, we aim at reducing the use of single-use plastic and implementing other sustainable alternatives, keeping in line with the gradual abolishment of these products by international and local legislation and regulations.

Our commitments & targets: Realizing the importance and gravitas of this issue in the global sustainability agenda, DO & CO pledges to further expedite and prioritize its transition to sustainable packaging practices, by, on a first level reducing and on a second stage abolishing the use of single-use virgin plastic and invest resources on the switch to recyclable, compostable and post-consumer recycled materials. Furthermore, we are committed to increasing internal and external audits, to checking and creating comprehensive overviews and reports on the types of plastic used, as well as increasing our outreach to our suppliers and business partners. The below points serve as a comprehensive overview of targeted actions and commitments:

1. Abolish single-use plastic throughout our operations by 2030 when sustainable alternatives are approved by applicable food safety regulations – annual progress shall be reported.
2. Increase supplier engagement regarding the use of sustainable packaging material.
3. Regularly monitor, generate, and update baselines and reports related to the ecological footprint of the use of packaging across all our operations.

6 Waste management policy

Definition: Waste is defined as material that exits the economic and market loop since it does not have any purpose in terms of production or consumption use; as such it is discarded. Waste is generated across all levels of the supply chain, from the stage of primary production to the consumption stage.

Our position: DO & CO acknowledges the fact that being part of a resource-intensive industry, automatically entails, the production of significant waste output. Being aware of that fact, we firmly believe that it is of vital importance to be conscientious about the use of valuable resources, limit our waste as much as possible and intensify our efforts to reuse, recycle, segregate our waste and finally be mindful of the disposal pathways and arrangements.

Our commitments & targets: DO & CO underlines its commitment to reduce the amount of waste it generates, and any potential hazard posed therefrom. We aim to conduct an ongoing audit of its waste generation and determine whether any waste generated could be reduced, recycled, or otherwise dealt with in a way that





promotes the objectives of this policy. As such, we will, for each type or category of waste we generate, analyze the environmental impact of such waste generation, including, without limitation, the following:

1. Determine appropriate measurement methods to be able to quantitatively assess the generation of waste, benchmark whether the generated waste is proportionate to its impact and produce insightful reports by 20245.
2. Decrease our operations' waste generation to industry quartile performance, by minimizing single-use packaging, and waste segregation, increasing recycling and being mindful of the use of all input resources.
3. Avoid the commingling of waste, set in place a recycling system, as well as promoting generally responsible waste management scheme in order to ensure waste segregation and sustainable waste processing by 2030.
4. Determine and outline any hazards that may be posed by the waste and treat them according to their harmful potential.
5. Dispose of potentially hazardous waste in a proper manner according to international and local regulations.
6. Utilize and install AI food waste measuring systems in our operations by 2025.

Disclaimer: This analysis applies irrespective of whether a third-party contractor is used for the disposal of waste.

7 Biodiversity protection

Definition: The term biodiversity refers to the genetic, species and ecosystem variability exhibited along the spectrum of living organisms, which includes all fauna and flora from both terrestrial and marine ecosystems. These organisms engage in highly complex ecological processes, which are defined by a sensitive balance that human-induced climate change threatens to disrupt. Its protection is of vital importance in the efforts to ensure, Earth's ecosystems' resilience, perseverance, and continuity.

Our position: Biodiversity is viewed as one of the most important pillars of the natural environment. Having said that, human activity has affected biodiversity levels in a detrimental way, using it to produce precious resources. At DO & CO we value the importance of preserving biodiversity and fortifying the resilience of the natural world, and its members. That is the reason, we are concerned about product sourcing from transparent and ethical sources, which can ensure their products originated and are produced with minimal impact on the environment. We are highly concerned about the exacerbating issue of deforestation and the preservation of the habitat of the multiple species residing in that.

Our commitments & targets: Preservation of biodiversity, the prevention of deforestation, food production and sourcing are indissolubly connected. Given the importance of this connection and its intertwined nature, DO & CO states its commitment to engage in actions to ensure that any resource input is sourced as per the company's Sustainable Supply Policy and Supplier Code of Conduct. This will ensure that the input of products is safeguarded from all association with deforestation activities that threaten the natural environment's integrity and biodiversity. Although already mentioned in the policy statements of the Sustainable Supply Policy and Supplier Code of Conduct, it is important to clearly state the company's commitments and targets:

1. Adopt programs to source products that allow us to achieve Net Zero deforestation and Zero Peatland Conversion by 2030/40.
2. Audit our supply chain and create transparent business relationships with existing and new partners.
3. Develop and adopt rigorous traceability processes by 2030.

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4. Closely monitor and report the company's progress on this matter to comply with ESG standards.

8 Animal welfare

Definition: Animal welfare refers to an animal's treatment and living conditions, factors that immediately affect its physical and mental state. A good state of welfare is defined as, an animal's good health state, comfort, and appropriate nourishment (good diet and access to fresh water). Furthermore, it is necessary to ensure the safety of the animal, and its ability to express innate behaviour and to protect it from suffering any unnecessary pain, fear, and distress.

Our position: Given the intensity and the importance of using animal-derived products in the hospitality and food industry, DO & CO recognizes the significance of safeguarding the appropriate and humane treatment of animals, as per international and local animal welfare laws. Our position has been furtherly outlined in our Sustainable Sourcing and Supplier Code of Conduct policies.

Our commitments & targets: Although already mentioned and outlined in our Sustainable Sourcing and Supplier Code of Conduct policies, DO & CO would like to re-affirm its commitment to making sure that sourced animals' products are produced by upholding international standards and according to the Five Freedom principle, laid down by the FAWC (for information please check the aforementioned policies). The targets we have set to fulfil this commitment are laid out below:

1. Ensure our suppliers abide by our updated Sustainable Sourcing and Supplier Code of Conduct policies by 2025.
2. Audit main animal product suppliers and request proof of ensuring animal welfare in their farms, production centres and transportation facilities.
3. Promote and steadily procure animal products of higher welfare standards, by effectively communicating the importance of animal welfare issues to our customers and consumers.

9 Implementation

This policy aims to present DO & CO's approach to the responsible management of natural resources, as well as the plan of action to continue to convert towards more sustainable practices, mitigating further any environmental risks related to its enterprises. We would like to outline our overall policy implementation commitment as follows:

1. This policy applies to all facilities and operations of DO & CO AG.
2. Conduct ongoing monitoring and modelling to determine its UNR.
3. Continuously innovate to reduce its UNR and associated risks.
4. Continuously integrate transition risks into business process definition, monitoring and adjustments.
5. Fairly and transparently educate customers about the use of UNR connected to DO & CO products and services and initiatively offer product and service alternatives that reduce the use of UNR.
6. Target progress and achievement shall be measured and reported at least on an annual basis.
7. Conduct ongoing studies to benchmark its use of UNR against key competitors and industry standards; comply with all laws, regulations, and industry-wide best practices concerning its UNR.
8. Investing in researching and implementing technologies and practices that reduce and mitigate any





adverse impact of the Company's UNR on the natural environment.

9. Invest in team and awareness training programs to affirmatively transition towards sustainable practices and communicate why this transition is important.
10. Transparently communicate its UNR in a format appropriate to outside stakeholders, including investors, customers, government regulators and the public.
11. Collaborate and consult on a regular basis with the company's stakeholders on environmental and natural resource issues.

The Board proclaims that UNR-related issues are of increasing importance in our activities. Managers and executives are responsible for and will be evaluated partially based on, effective compliance and implementation of this Policy in their respective areas of responsibility. Managers are to report directly to the Board material concerns regarding the Company's UNR.

The DO & CO Management Board aims at implementing and putting the appropriate measures in place in order to ensure the achievement of the above-outlined targets. An appropriate communication and action plan shall be created and rolled out to secure that the necessary procedures and behaviours are adopted, across all management, operational and departmental levels. Department managers are required to take all necessary steps to ensure effective interdepartmental coordination to comply with and implement the above-updated policy. DO & CO operations and offices are required to implement this policy, abide by its requirements, and keep track of its updates.

Internal compliance with the Use of Natural Resources policy will be regulated and audited throughout the year. Results from these audits will be both internally and externally assessed and if deemed necessary training programs, campaigns and action efforts will intensify, to assure compliance.

10 Responsibilities

The Board: The Management Board Members, Attila Dogudan and Gottfried Neumeister, hold managerial responsibility for overseeing and operationalising the Use of Natural Resources throughout DO & CO global operations. The Board, therefore, manages the environmental risks associated with the use and disposal of resources.

Unit Management: Unit Management is tasked with the overall implementation of this policy. An appropriate budget for implementation, training and evaluation must be allocated accordingly.

Transportation: Transportation and logistics departments are responsible for implementing all transportation-related aspects of this policy and reporting thereon.

Engineering: Engineering departments are tasked with implementing all facility-related aspects of this policy and reporting thereon.

Human Resources Department: The HR department holds responsibility for assisting in the communication of the above actions, training programs and awareness campaigns, in order to assist with the successful implementation of the above-mentioned measures and for achieving the outlined goals.

Sustainability Team: The Sustainability team ensures that the policy is always up to date and reflects on stakeholder inquiries regarding external communications. The policy is therefore reviewed on an annual basis and cross-checked with the other responsibility holders to inform them of any changes that might have occurred.

Legal department: The legal department is responsible for compliance with national and international legislative frameworks. It will therefore inform the external communications team of any contractual conditions regarding

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the topic of external communications with partners. Furthermore, it will provide the Sustainability Team with information regarding the changes in legislation, which might result in the adaptation of the external communications policy.

11 Management responsibility statement

DO & CO's Members of the Management Board, Attila Dogudan and Gottfried Neumeister, hereby state that they hold themselves accountable for the application, operationalization, upholding and general oversight of the above-outlined Use of Natural Resources Policy. The above statement entails that management is responsible for monitoring, steps taken by DO & CO Units in close collaboration with all relevant Departments. The Management Board Members also commit to enforcing all procedures necessary to abide by the policy and monitor the efforts of the Legal and HR Departments to communicate and implement the content and procedures of the given policy to the staff.

MANAGEMENT NAME: *Attila Dogudan*

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MANAGEMENT NAME: *Gottfried Neumeister*

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The company was guided by standards and guidelines set by the UN, EU Commission and the Paris agreement, during the preparation and presentation of this policy.

A draft of the policy was reviewed and approved by the Management Board on 20/03/2023.