Walki Group's Supplier Handbook

1. Purpose of the supplier handbook

Working with responsible suppliers is very important for Walki. Walki requires its suppliers to comply with the same ethical principles Walki demands from itself. Walki expects every supplier to approve and sign Walki Group's Supplier Code of Conduct, which states supplier's minimum requirements regarding ethical business practices, environmental commitments, human and labor rights and occupational health and safety. In addition to Walki Group's Supplier Code of Conduct, this Supplier handbook defines other specific requirements that Walki expects its suppliers to fulfill. It is essential that suppliers meet these requirements regarding quality and sustainable development and are willing to support Walki and contribute their share in these issues. This Supplier handbook covers all products, raw materials and services that suppliers provide to Walki, and the requirements apply also for subcontractors that the suppliers may use.

2. Quality systems

Walki's principle is to purchase only from suppliers, who have a quality management system in place, preferably ISO 9001 quality management system. It emphasizes the importance of customer focus, continuous improvement, risk-based approach and process orientation.

Walki expects its suppliers to act proactively to secure high quality as well as reliable, capable and controlled processes at suppliers' plants, ensuring compliance with the required specifications and overall supplier performance.

If supplier's management system status changes, i.e. if the certificate is withdrawn from the supplier, the supplier is obliged to inform Walki about it without delay.

3. Quality and safety of the products

Suppliers shall have procedures established for selecting and evaluating their suppliers in order to ensure that the raw materials used in the production of Walki's products meet the requirements of Walki.

Suppliers are required to do quality control and sampling procedures to their products before dispatching them to Walki. Walki may proceed to production with any supplied product batch without doing quality tests. If requested by Walki, the suppliers are obliged to send a Certificate of Analysis (CoA) of each batch to the receiving Walki plant to verify the results of the quality tests.

Suppliers are committed to provide the technical datasheets / technical specifications agreed with Walki including target values and min/max values or tolerances for all the Products ordered by Walki. Suppliers have to provide the datasheets / specifications at the latest within 10 working days from request. Walki may terminate any purchase agreement done with the Supplier within 30 working days unless the requested specification has been provided within the requested time.

The Supplier must not deliver a Product which is not in accordance with the specifications without agreeing on that beforehand in written form with Walki.

Suppliers are committed to not making any changes to the products ordered by Walki, which may affect the products' properties. Suppliers must agree on any changes to the products with Walki before delivering the products. Suppliers have to inform Walki in written form about all changes in raw materials, production process and deliveries.

Suppliers shall not allow a third party to manufacture the product, unless the supplier has received a written permission from Walki for the use of a third party.

The Supplier needs to ensure the traceability of the Products and the raw materials used.

In case of non-conformance of a Product delivery, Walki shall make a claim to the Supplier with sufficient data, preferably with samples and photos. The Supplier and Walki will agree on the compensation and corrective actions. Walki will follow up the effectiveness of corrective actions and take the quality performance into account in the supplier evaluation.

If the delivery of the Product will be delayed from the confirmed delivery date, the Supplier shall immediately inform Walki about it.

Walki has the right to audit the facilities and systems of the Supplier and review its documents as they relate to the manufacturing of the Product. Such inspections and document reviews shall be conducted by Walki at a time, date and duration mutually agreed between the Supplier and Walki.

The Supplier has to guarantee the cleanliness and safety of the Product during production, packaging, warehousing and transportation. Suppliers must guarantee that the products are handled in such an environment, which prevents the contamination of the products and the addition of extraneous substances to them. Packaging material has to be suitable for protecting the raw material, and labels and markings have to be correct according to Walki requirements.

Suppliers providing transportation services shall ensure that loading and unloading are done in dry and clean conditions and reels or pallets do not move in the vehicle during transportation. The cargo space for Walki products must be clean, dry, undamaged and free of odour and taint, and provide weather protection. All transportation vehicles shall be inspected before loading, and the delivery documents shall be accurate.

4. Environmental sustainability

Environmental sustainability is a key element in Walki's corporate strategy. Walki's overall goal is to minimize the environmental footprint of its own operations and assist customers in minimizing theirs by offering sustainable solutions and operating resource efficiently. Walki focuses on decreasing greenhouse gas emissions throughout the value chain, efficient use of materials and energy, using energy from renewable resources, increasing the use of renewable and recycled raw materials as well as producing light-weight, durable and/or recyclable products.

Walki expects also its suppliers to contribute to the environmental focus areas mentioned above, to minimize their environmental impact and to aim at creating new business opportunities from environmentally responsible solutions. Walki requires its suppliers to take ethical responsibility for protecting the environment in which they operate and for conducting their business in accordance with

all local and national laws and regulations. Walki appreciates suppliers with certified environmental management system, such as ISO 14001. Walki encourages its suppliers to make an effort for improving sustainability and have goals for reducing the key sustainability metrics such as greenhouse gases (GHGs), water and energy consumption, solid waste, volatile organic compound (VOC) and hazardous air pollutant (HAP) production. Also, the transportation distances from supplier's plant to Walki plants should be optimised, if applicable.

5. Social sustainability

Walki is committed to ensuring that our standards for health and safety, human rights and business ethics are upheld throughout our value chain. The supplier has to comply with all applicable local and national laws and regulations. Of particular significance are laws concerning occupational health and safety, equality, non-discrimination, privacy, bribery and corruption, competition, and product and food safety. When national laws are not compatible with international human rights, the Supplier should attempt to find ways in which to also comply with the applicable international regulation.

Walki strives to engage with suppliers with a proven track record of ensuring safe and healthy working conditions, treating its employees equally and providing fair employee wages. Walki's suppliers should actively work to prevent accidents and injuries.

6. Compliance with laws and regulations - documents

Suppliers are required to comply with at least the below listed regulations and standards, and provide the required documents, certificates or statements to Walki, which shall be correct, complete and valid. Suppliers shall provide applicable documents to Walki before the first delivery of the products. Suppliers shall follow up the regulations and provide to Walki any new documents, for which a new regulatory requirement has been issued. In case of any changes in the product, that will affect the documents delivered to Walki, the supplier has to send updated versions of the documents to Walki without delay. Suppliers shall agree to provide to Walki also other documents related to product content, compliance and overall supplier's processes when requested by Walki.

6.1. For all materials suppliers shall commit to provide the following documents:

- Technical data sheet / technical specification including target values and min/max values or tolerances. During a development phase the technical document may be tentative and also temporary.
- Life cycle assessment (LCA) results, at minimum the carbon footprint values of the raw material (per ton of product). The LCA shall be conducted in accordance with ISO 14040, 14044 and 14067 standards or comparable, established international standards, be based on company specific data and cover the scope of cradle-to-Walki factory gate. The data shall be presented as specified in a data template provided by Walki, including raw material production and transportation emissions, specification of the standard or methodology followed, reference year, source of data, and scope of the calculation. The LCA shall be regularly updated, preferable once a year, and the updated document shall be sent to Walki without delay. Carbon footprint values are needed to enable Walki to calculate the carbon footprint of its own products, and to evaluate suppliers.
- Targets and related plans to reduce greenhouse gas emissions, preferable validated by the SBTi.
- Heavy metal statement
- Statements and documentation required by the EU Packaging and Packaging Waste Regulation (2025/40).

6.2. For chemicals, polymers and inks the supplier shall provide also the following documents:

- Material safety data sheet
- REACH statement (Annex XIV: REACH authorization list)
- SVHC statement (Annex XVII: REACH restricted substance list):
  Suppliers have to inform Walki, if the product contains substances included in the Candidate list of substances of very high concern (SVHC), and provide an updated document to Walki on their own initiative every time, when a substance has been added to the list.

6.3. For raw materials that are used in a production process of food contact materials suppliers shall provide also the following documents:

- Declaration of Compliance (DoC) document including food contact approval and dual use statement according to the Regulation EC 1935/2004. The declaration shall include possible limitations of use.
- Statement of composition (OML and/or SML values) according to the Commission Regulation EC 10/2011.
- NIAS statement (non-intentionally added substances) according to the Commission Regulation EC 2023/2006.
- PFAS (Per- and polyfluoroalkyl substances) statement according to EU Packaging and Packaging Waste Regulation 2025/40.

6.4. For paper and board the suppliers shall provide also the following documents:

- FSC and PEFC forest certification documents, if certified material supplied.
- REACH and SVHC statement (Annex XIV: REACH authorization list and Annex XVII: REACH restricted substance list).
- Origin of wood statement including the wood species used and the countries where the wood is sourced.
- EUDR/EU deforestation regulation (2023/1115) statement. The reference numbers of EUDR due diligence statements shall also be provided if the numbers are required to be communicated according to the regulation.

6.5. For ISCC compliant (renewable and circular/chemically recycled) polymers suppliers shall provide also the following certificate:

- ISCC Plus standard certificate
- Sustainability Declaration regarding the origin of the renewable and circular/chemically recycled polymer

6.6. For timber, such as pallets, regarding their purity, export and import across the EU border the suppliers shall have the following standard:

- ISPM-15 standard. Pallets made of wood have to be heat treated so that the insect pests and their eggs are destroyed and there is no bark. The heat-treated pallets have to be marked with the ISPM-15 stamp.

List of documents required from suppliers for food contact (FCM) and non-food contact (non-FCM) raw materials

From which suppliers / for which materials	SUPPLIER DOCUMENTS	Requirement	FCM	non-FCM	Purpose	Legislation / Standard	Instructions for action
From all suppliers	Walki Group's Supplier Code of Conduct	Mandatory	x	x			Supplier's acknowledgement and signature needed. Supplier's own code of conduct can be used in exceptional cases but needs to be accepted by Walki.
From all suppliers	ISO 9001:2015 Quality management system certificate	Mandatory	x	x	For certified management system	ISO 9001:2015 standard	If supplier does not have ISO 9001 certificate, supplier shall send the description of the quality management system in place. From such suppliers the Certificate of Analysis document needs to be received for each shipment.
From all suppliers	Walki Supplier Handbook	Mandatory	x	x			Supplier's acknowledgement and signature needed
From all suppliers	ISO 14001: 2015 Environment management system certificate	optional	x	x	For certified management system	ISO 14001:2015 standard	
From all suppliers	OHSAS 18001:2007 or ISO 45001:2018 Health & safety management system certificate	optional	x	x	For certified management system	OHSAS 18001:2007 or ISO 45001:2018	
From all suppliers	Company presentation	optional	x	x			
From food contact material suppliers	ISO 22001:2005/2018 or BRC-IoP Food safety management system certificate	optional	x		For certified management system	ISO 22001:2005/2018 standards or BRC-IoP standard	
From all suppliers	Greenhouse gas emission reduction plan	Mandatory	x	x			Emission reduction plans covering multiple years to be submitted once a year, preferable with SBTi validation
For FSC certified papers/boards	FSC certificate, FSC origin of wood statement	Mandatory	x	x	For certified management system	FSC-STD-40-004 V3 CoC & CW standards	
For PEFC certified papers/boards	PEFC certificate, PEFC origin of wood statement	Mandatory	x	x	For certified management system	PEFC ST 2002:2013 CoC standard	
For papers/boards imported to the EU market and/or traded in the EU market	EUDR statement	Mandatory	x	x		European Deforestation Regulation 2023/1115	The statement should specify the supplier's role under the EUDR and outline the processes in place to ensure compliance. EUDR Due Diligence Statement reference numbers are not required unless legally mandated; however, suppliers should demonstrate an understanding of their obligations and confirm that appropriate compliance processes are in place.
For alumnium imported to the EU market	CBAM emission calculation statement (Carbon Border Adjustment Mechanism)	Mandatory	x	x		Regulation (EU) 2023/956	Supplier to provide information before the shipment
For ISCC Compliant polymers (renewable polymers, circular polymers)	ISCC Plus certificate	Mandatory	x	x	For certified management system	ISCC Plus standard (International sustainability and carbon certificate)	Sustainability declaration is needed for every order. It has to contain the origin of the renewable material and the country of origin of the renewable material.
From which suppliers / for which materials	**PRODUCT DOCUMENTS**	**Requirement**	**FCM**	**non-FCM**	**Purpose**	**Legislation**	**Instructions for action**
For all raw materials	Technical Data Sheet (incl. target values and min/max values or tolerances)	Mandatory	x	x			
For all raw materials	Product specification (incl. target values and min/max values or tolerances)	optional	x	x			
For all raw materials	LCA results, at minimum the carbon footprint results	Mandatory	x	x	For Carbon Footprint calculations	ISO 14040, 14044 and 14067 standards or comparable, established international standards	Supplier should inform according to which standard the calculation is conducted. In case not available, a future data submission date needs to be confirmed and approved.
For all raw materials	Heavy metal document	Mandatory	x	x	For packaging and packaging waste, total heavy metal content < 100 ppm for Cd, Pb, Hg, Hexavalent Cr	Regulation (EU) 2025/40	
For all materials	Statements and documentation required by the EU Packaging and Packaging Waste Regulation	Mandatory	x	x		Regulation (EU) 2025/40	Instructions in the regulation and the related EU Commission guidance.
For paper, carton- and linerboard	Compostability certificate	optional	x	x		EN 13432	
For chemicals, lacquers, inks and polymers	Material Safety Data Sheet	Mandatory	x	x		REACH 1907/2006/EC & CLP Regulation 1272/2008/EC	

From which suppliers / for which materials	PRODUCT DOCUMENTS	Requirement	FCM	non-FCM	Purpose	Legislation	Instructions for action
For papers, chemicals, inks and polymers	**REACH statement**	**Mandatory**	x	x		REACH Regulation 1907/2006/EC (Registration, Evaluation, Authorisation and Restriction of Chemicals)	
For papers, chemicals, inks and polymers	**SVHC statement**	**Mandatory**	x	x	Candidate List of Substances of Very High Concern in ECHA web site (restricted substances)	REACH Regulation 1907/2006/EC Annex XVII	The SVHC list on the ECHA web site is updated twice a year.

List of documents required from suppliers for food contact (FCM) raw materials

From which suppliers/for which materials	FOOD CONTACT DOCUMENTS	Requirement	FCM	non-FCM	Purpose	Legislation	Instructions for action
For all raw materials used in food packaging materials	**Declaration of Compliance (DoC)**	**Required**	x			Regulation 1935/2004/EC & Commission Regulation (EC) 2023/2006	
For all raw materials used in food packaging materials	**Food approval statement**	**Required**	x		Normally included in DoC. Given separately for special cases: rolling oil of alu foil, silicone used in extrusion lines and lubricants in maintenance.	Regulation 1935/2004/EC	
For all raw materials used in food packaging materials	**Dual use substances statement**	**Required**	x		Normally included in DoC. Needed if any dual use substances are used.	Regulation 1935/2004/EC	
For polymers used in food packaging materials	**Statement of composition (OML and/or SML values)**	**Required**	x		Normally included in DoC. Needed if polymers contain components which can migrate in food contact.	Commission Regulation (EC) 10/2011	In some cases this can be applied to chemicals and papers if they contain migrating substances.
For all raw materials used in food packaging materials	**IAS statement (intentionally added substances)**	**Required**	x		Normally included in DoC. Needed if raw materials contain intentionally added substances which might be restricted or of very high concern.	Regulation 1935/2004/EC & Commission Regulation (EC) 2023/2006	
For all raw materials used in food packaging materials, especially polymers	**NIAS statement (non-intentionally added substances)**	**Required**	x		Normally included in DoC. Needed if raw materials contain non-intentionally added substances.	Regulation 1935/2004/EC & Commission Regulation (EC) 2023/2006	NIAS substances are normally impurities, reaction and degradation components.
For all raw materials used in food packaging materials	**Good Manufacturing Practice (GMP) statement**	**Required**	x		Normally included in DoC.	Commission Regulation (EC) 2023/2006	
For all materials used for food packaging materials	**PFAS (Per- and polyfluoroalkyl substances) statement according to EU Packaging and Packaging Waste Regulation**	**Required**	x		Can be included in DoC. PFAS limits for food-contact packaging	Regulation (EU) 2025/40	Instructions in the regulation and the related EU Commission guidance.
For papers and polymers	**German BfR Recommendation**	**Mandatory**	x		Normally included in DoC.	For papers: BfR Recommendation XXXVI, for polymers: BfR Recommendation III	
For papers and polymers	**FDA, CFR, Title 21**	If available	x		Normally included in DoC.	For papers: FDA CFR, Title 21, Parts 176.170 and 176.180 Paper and paperboard. For polymers: FDA CFR, Title 21, Parts 177.1520 Olefin polymers	

By our signature we confirm compliance with the Walki Group Supplier Handbook.

Date: _____

Company: _____

Name: _____

Function: _____

Signature: _____