CODE OF CONDUCT

Guidance for achieving responsible business standards

Version 2.2026

Word of the Director

Rubis NV is a family-owned weaving and braiding company in Izegem, Belgium. Our reputation rests on the quality of our cords, ropes, carpet bands and narrow fabrics, and just as much on the way we make them: with respect for people, for the environment and for the law.

This Code sets out what we expect from ourselves and from our business partners. It covers our own operations and our supply chain, and it is the basis of our due diligence under the Global Organic Textile Standard (GOTS) Version 8.0.

The Code is built on international standards: the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the conventions of the International Labour Organization (ILO). Where no international standard exists, it follows accepted good practice.

We expect our suppliers to meet these standards. If a supplier does not yet meet them, we will agree an improvement plan with a clear timeframe and support them in carrying it out.

Six standards are so fundamental that a confirmed breach leads to the immediate and permanent end of the business relationship. They are listed in Part I.

Rubis is proud to be a responsible company. This Code is our commitment to building and maintaining a fair and sustainable business for the future.

Katrien Colpaert
Director, on behalf of the Board of Directors of Rubis NV
Izegem, 29/09/2026

Part I – About this Code

This Code applies to everyone who works for or with Rubis. Where the Code and the law differ, the stricter rule applies.

I.1 PURPOSE

- It sets out Rubis' commitments to responsible business conduct in its own operations and in its supply chain.
- It prescribes ethical behaviour, honesty and fair dealing, and prohibits every form of corruption and bribery.
- It states what Rubis expects from its business partners, including that they carry out due diligence on their own most significant risks.

I.2 WHO THE CODE APPLIES TO

- **Part III (Personal conduct)** applies to all Rubis employees, including management, temporary and agency workers, students and interns.
- **Sections 1 to 4** apply to Rubis itself and to all suppliers, subcontractors, agents and service providers (together "suppliers").
- All GOTS criteria that apply to Rubis apply equally to subcontractors that process GOTS goods for Rubis.
- Suppliers must pass the requirements of this Code on to their own suppliers and subcontractors.

In this Code, must and shall mean a mandatory requirement; should means a recommendation that Rubis expects to see implemented over time.

I.3 REFERENCE FRAMEWORK

- UN Guiding Principles on Business and Human Rights (2011)
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023 update)
- OECD Due Diligence Guidance for Responsible Business Conduct (2018) and OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector (2017)
- ILO Declaration on Fundamental Principles and Rights at Work (1998, amended 2022) and the ILO conventions cited in each section
- Global Organic Textile Standard (GOTS) Version 8.0, the Manual for the Implementation of GOTS 8.0 and the GOTS Due Diligence Handbook for Certified Entities
- Belgian law, including the Welfare at Work Act of 4 August 1996 and the Code on Well-being at Work, and the collective labour agreements of the textile industry joint committees (PC 120 for workers, PC 214 for employees)
- EU law, including the GDPR (Regulation (EU) 2016/679), REACH (Regulation (EC) No 1907/2006), EU restrictive measures (sanctions) and the EU Forced Labour Regulation (Regulation (EU) 2024/3015)

I.4 THE HIGHER STANDARD APPLIES

Where national law, a collective agreement and this Code differ, the provision that gives the highest protection to people and the environment applies. Suppliers must therefore meet the higher of the two requirements.

I.5 OUR MISSION AND VALUES

Rubis aims to be a market leader in textile products – cords, ropes, ribbons, carpet bands and narrow weavings – including products that help protect people and their belongings. In pursuing this mission, we are guided by our core values.

At Rubis we are:

- Passionate
- Honest and ethical
- World citizens
- Respectful of people and the environment
- Accountable
- Entrepreneurial and innovative
- Creating value

Basic principle. In carrying out our duties, we all act honestly, objectively and diligently. No one takes part in any illegal or improper activity. Any dishonest or illegal practice that undermines the integrity of Rubis or its stakeholders leads to disciplinary action.

I.6 ZERO-TOLERANCE STANDARDS

The six standards below are marked with an asterisk (*) throughout this Code. A confirmed breach by a supplier leads to the immediate and permanent end of the business relationship.

#	Zero-tolerance standard	Section
1	No child labour	1.2
2	No forced, bonded, trafficked or involuntary prison labour	1.3
3	No abuse, harassment, violence or corporal punishment	1.9
4	Payment of all legally due wages and benefits	1.10
5	No bribery or corruption	4.3
6	No falsified GOTS certificates, transaction documents or labels, and no misrepresentation of GOTS goods	3.2 and 4.4

Before ending a relationship, Rubis considers the effect on the workers concerned and seeks remediation for them, in line with OECD guidance on responsible disengagement. A breach by a Rubis employee leads to disciplinary measures, up to and including dismissal.

Part II – Our due diligence

Rubis carries out risk-based due diligence in six steps, in its own operations and in its supply chain, following OECD guidance and the GOTS Due Diligence Handbook for Certified Entities. Due diligence is proportionate to Rubis' size and is improved every year.

II.1 RESPONSIBILITY AND RESOURCES

- The Board of Directors adopts this Policy. Mark Verbeke, Director, holds board-level responsibility for its implementation.
- The HR Manager is the due diligence coordinator. The coordinator keeps the risk register, supplier information, grievance register and action plans, and reports to the Board at least once a year and immediately on any serious incident.
- The senior manager responsible for health and safety (section 1.5) and the person responsible for environmental and chemical management (section 2.2) are named in the respective procedures.
- Rubis provides the time, budget and external expertise needed to carry out due diligence and implement this Policy.
- Everyone with a role in due diligence receives recorded training at least once a year on due diligence, human and labour rights, environmental risks and GOTS requirements.

II.2 THE SIX STEPS

Step	What Rubis does	Records
1. Embed responsible business conduct in policies and management systems	Adopts this Code and the Environmental and Chemical Management Policy; refers to the Code in purchase conditions and subcontracting contracts; assigns responsibilities	Approved Code, signed supplier acknowledgements, contracts
2. Identify and assess adverse impacts	Assesses risks in its own operations and with every supplier of GOTS-relevant materials and services at least once a year, and before taking on a new supplier, material or process. Uses known sector, product and country risks and the factors that increase them, and prioritises risks by severity and likelihood	Risk register, supplier self-assessment questionnaires
3. Cease, prevent and mitigate	Draws up action plans for prioritised risks; agrees corrective action plans with suppliers, with deadlines; uses its leverage; disengages responsibly only as a last resort	Action plans, corrective action plans
4. Track implementation and results	Follows up action plans, supplier certificates and audit reports, internal audit results and grievance trends	Monitoring log, internal audit reports
5. Communicate how impacts are addressed	Reports to the Board yearly; informs employees; answers customers and the certification body; publishes a short annual summary of its due diligence on its website	Board minutes, annual summary

6. Enable remediation	Runs the grievance and whistle-blowing mechanism (II.6). Where Rubis caused or contributed to harm, it provides or cooperates in remedy; where it is linked to harm through a supplier, it uses its leverage	Grievance register, remediation records

II.3 WHAT WE EXPECT FROM BUSINESS PARTNERS

- Comply with this Code and sign the acknowledgement in Annex 2, or show that they apply an equivalent code.
- Carry out due diligence on their own most significant risks, proportionate to their size, and pass these expectations on to their suppliers.
- Hold a valid GOTS scope certificate when they supply or process GOTS goods for Rubis, and inform Rubis immediately if it is suspended, withdrawn or not renewed.
- Complete Rubis' self-assessment questionnaire, share relevant certificates and audit reports, and allow Rubis or a third party appointed by Rubis to audit their sites.
- Report to Rubis without delay any incident, grievance or legal proceeding related to this Code that may affect products or services supplied to Rubis.
- Carry out agreed corrective action plans within the agreed deadlines.

II.4 INFORMATION MANAGEMENT

Rubis keeps a functional information management system with accurate, up-to-date information for its due diligence. It holds the supplier list with certificates and expiry dates, the risk register, questionnaires, audit reports, corrective action plans, the grievance register, training records and internal audit reports. Records relevant to GOTS audits are kept for at least five years, and personal data in them are processed in line with the GDPR.

II.5 INTERNAL AUDIT

- Rubis maintains a documented internal audit system that assesses how well its management systems ensure compliance with all applicable GOTS criteria.
- The audit programme is risk-based, defines the audit frequency and covers every GOTS-relevant process at least once a year.
- Internal auditors are competent and independent of the activities they audit. Given Rubis' size, audits are carried out by a trained colleague who is not responsible for the process audited, or by an external auditor.
- Findings lead to corrective actions with an owner and a deadline. Results are reported to the Board and records are kept for the GOTS audit.

II.6 SPEAKING UP: GRIEVANCE AND WHISTLE-BLOWING MECHANISM

Rubis runs one mechanism that serves as the complaint mechanism for the GOTS human rights and social criteria and as the anonymous whistle-blower mechanism. It is free of charge and open to employees, temporary and agency workers, workers of suppliers and subcontractors, neighbours and any other third party.

Channel	Contact	Anonymous
Direct supervisor or HR Manager	In person, by phone or by e-mail	No – handled confidentially
Workers' social accountability representative (section 1.15)	Katrien Colpaert	No – handled confidentially
Confidential counsellor or psychosocial prevention adviser of the external prevention service, for harassment, violence and psychosocial risks	Attentia Preventie & Bescherming vzw qiosq.prev@attentia.be, 02 735 01 36	No – handled confidentially
Rubis' GOTS certification body or the complaint procedure of Global Standard gGmbH	Ecocert	Possible

No retaliation. No one may be disciplined, dismissed, discriminated against or otherwise disadvantaged for reporting in good faith or for providing information about human or labour rights, the environment or corruption. Retaliation is itself a serious breach of this Code. Where the Belgian Whistleblower Act of 28 November 2022 applies, the mechanism also meets its requirements.

The mechanism is explained to every new worker, posted on the notice board in the languages spoken on site and communicated to suppliers.

Part III – Personal conduct

Every Rubis employee acts professionally, honestly and with respect for colleagues, business partners and the company. This part applies to all employees, including management, temporary and agency workers, students and interns.

III.1 DEALING WITH COLLEAGUES

Rubis respects human rights and rejects any violation of them, also by its business partners. We treat colleagues with respect and dignity and do not discriminate against anyone on the grounds listed in section 1.7.

Harassment, intimidation, violence and discrimination are not tolerated. Rubis has a zero-tolerance policy for sexual harassment and gender-based violence. Rubis does not use forced labour or child labour, recognises the right of every employee to join or not to join a trade union, and encourages open dialogue with employees and their representatives.

III.2 ENVIRONMENT, HEALTH AND SAFETY

It is everyone's duty to keep themselves and their colleagues from harm. Employees follow safety instructions, use the personal protective equipment provided, keep emergency exits clear and report every

accident, near miss and unsafe situation. In case of imminent danger, anyone may stop work and leave the premises without asking permission.

We comply with environmental law, use energy, water, materials and chemicals carefully, and sort waste as instructed.

III.3 CONFIDENTIALITY AND EXTERNAL COMMUNICATION

Employees may receive confidential information about Rubis, its customers, suppliers or partners. This is non-public information that would harm Rubis or help competitors if disclosed, such as prices, cost calculations, recipes, technical specifications and customer data.

- Confidential information may not be disclosed and is used only for Rubis' business.
- Rubis' intellectual property is protected.
- Only persons authorised by the Director answer media enquiries or speak publicly on behalf of Rubis.
- The duty of confidentiality continues after the employment contract ends.

III.4 COMPANY ASSETS, IT, E-MAIL, INTERNET, SOCIAL MEDIA AND AI TOOLS

Employees protect company assets and use them efficiently and for legitimate business purposes only. Private use requires your supervisor's permission.

- Access to IT applications depends on your job, is personal and may not be shared. Sharing passwords is prohibited.
- Personal data are protected and business information is kept secure, in line with section 4.7.
- E-mails have the same legal effect as other written communication; write them with care.
- Occasional private use of the internet is accepted within reasonable limits, provided the content is lawful, not contrary to public order or morality, and does not harm Rubis' interests or reputation.
- Confidential or personal data may not be entered into external software, cloud services or AI tools that management has not approved.

On social media, everyone follows these rules:

- Do not state personal opinions on behalf of Rubis.
- Never disclose private, sensitive, proprietary, confidential or financial information about Rubis or its partners.
- Do not harass, intimidate or discriminate against anyone.

III.5 INTELLECTUAL PROPERTY OF THIRD PARTIES

The intellectual property of others includes protected commercial rights (patents, trademarks, registered designs) and copyrighted works (software, images, texts). We respect it and use it only after obtaining the explicit right to do so. This includes the GOTS logo and wordmark, which may only be used as described in section 3.2.

III.6 HONEST RECORDS AND GOTS INTEGRITY

Every employee records production, stock movements, purchases, sales and working hours accurately and completely. No one mixes GOTS and conventional materials, removes or changes labels, or alters certificates, transaction certificates, invoices or production records. Any doubt about the GOTS status of a lot is reported immediately and the lot is put on hold until the doubt is cleared.

Section 1 – Labour practices and human rights

Rubis and its suppliers must respect the human and labour rights below, which follow GOTS 8.0 and the ILO conventions cited. Standards marked * are zero-tolerance standards.

1.1 RESPECT FOR HUMAN RIGHTS

Standard. Rubis and its suppliers respect internationally recognised human rights. They avoid causing, contributing to or being linked with human rights abuses and address any adverse impact they are involved in.

Guidance.

- Pay particular attention to groups at risk of vulnerability: indigenous peoples, women, national, ethnic, religious and linguistic minorities, children, persons with disabilities, and migrant workers and their families.
- Organic fibres must be produced in respect of the GOTS human rights and social criteria. Fibres may not come from projects with a persistent pattern of gross violations of ILO core labour standards or of land grabbing.
- Fibres from producers in areas with a high human rights risk require additional mitigation, such as on-site social audits.

1.2 CHILD LABOUR AND YOUNG WORKERS *

Standard. Child labour must not be used, directly or indirectly. If a child below the minimum age is found working, the employer removes the child from work and ensures appropriate remedy, including active support for access to education.

Young workers:

- may not work at night or in conditions that are hazardous to their physical or mental health and development;
- work no more than 8 hours a day, or the legal limit if lower, without overtime, with at least 12 consecutive hours of rest per day and the customary weekly rest days;
- are employed in a way that allows them to continue their education or training.

Guidance. Employers verify the age of every worker at recruitment and keep copies of age documents for employees and contract workers. A remediation plan for a child found working includes financial support for the child's welfare during the transition to school and is monitored. Rubis supports suppliers that improve wages for adult workers, because this reduces the need for child labour.

Definitions.

- **Child:** anyone under 15, unless the legal minimum working age or the age of completing compulsory education is higher. Where ILO Convention 138 allows a minimum age of 14 for non-hazardous work, Rubis reviews this case by case.
- **Young worker:** anyone above the child age defined above and under 18.
- **Hazardous work:** any task that may harm the health, safety or physical, mental or social development of a young person.
- **Night work:** the night period defined by national law, and at least 22:00 to 06:00.

1.3 FREELY CHOSEN EMPLOYMENT *

Standard. Forced, bonded, indentured, trafficked and involuntary prison labour must not be used. No one may be made to work under the threat of a penalty, including force or intimidation of any kind.

- Workers are free to end their employment after the notice period in their contract.
- Workers are never required to lodge deposits or identity or travel documents with the employer or a third party.
- Workers pay no fees or costs to obtain or keep a job; recruitment costs are borne by the employer.
- Workers are not forced to use employer-provided housing or transport.
- Overtime is voluntary.
- Employers check that every worker has the legal right to work.

Suppliers do not engage in or support human trafficking and have processes to deal with any report of it. They monitor their own suppliers for forced labour.

High-risk situations. Rubis does not accept labour by nationals of the Democratic People's Republic of Korea (North Korea) sent abroad by the state, in any country, in line with UN sanctions. Rubis does not accept materials or products, including cotton, that are linked to state-imposed forced labour, and prepares for the EU Forced Labour Regulation, which applies from 14 December 2027.

Guidance. Prison labour is accepted only if it is voluntary, paid and under public supervision, and only with Rubis' prior written approval. Workers, contractors and visitors can come and go from the site and any accommodation freely, within the limits of safety and site security. Workers are paid promptly and in full for work done and benefits accrued when they leave.

Definitions. Forced labour: all work or service exacted from a person under the threat of a penalty and for which the person has not offered themselves voluntarily. **Bonded labour** (debt bondage): work demanded as repayment of, or security for, a loan, debt or other obligation.

1.4 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

Standard. Workers, without distinction, have the right to form and join trade unions of their choice and to bargain collectively.

- Employers adopt an open and supportive attitude towards trade union activities and do not hinder, interfere with or monitor them.
- Workers and their representatives get time and space to organise and bargain collectively.
- Where there is no union, workers may elect representatives, who have regular access to workers and management.
- Representatives and members suffer no dismissal, intimidation, discrimination, harassment or reprisal.
- Collective agreements are respected.
- Workers' rights to freedom of association and collective bargaining are posted on the notice board and stated in employment documents.

Where national law restricts these rights, employers set up other channels for an independent exercise of them, let workers freely elect representatives for dialogue, and take proactive measures to meet the GOTS criteria as far as the law allows.

At Rubis. The collective labour agreements of joint committees PC 120 (workers) and PC 214 (employees) apply. Workers' rights are stated in the work rules and on the notice board.

1.5 OCCUPATIONAL HEALTH AND SAFETY

Standard. Employers provide a safe and hygienic workplace for employees, contractors and visitors, including transport and accommodation they provide. They run a health and safety system to detect, assess, avoid and respond to risks.

- A health and safety risk assessment covers all buildings, machines and activities and is reviewed regularly.
- Hazards are controlled following the hierarchy of controls: eliminate, substitute, engineer, organise, and only then protect.
- Personal protective equipment is provided free of charge, explained and its use enforced.
- Young workers, new and expectant mothers and persons with disabilities receive special protection.
- First aid and medical assistance are available for emergencies and accidents.
- A Safety Data Sheet is kept for every chemical used, and its handling and storage measures are applied.
- Clean toilets, free drinking water and, where appropriate, rest and eating areas are freely available.
- Workers are involved in health and safety through the mechanisms set by law.
- A person at senior management level is responsible for health and safety.

Extreme weather and heat. Employers assess the risk of extreme heat, humidity, floods and storms. Where a risk is identified, they have an emergency plan for stopping work, evacuating workers to safe areas and ensuring immediate medical care. They monitor temperature and humidity in work areas, adjust schedules, breaks, drinking water and protective equipment during extreme conditions, and review these measures at least once a year. At Rubis this follows the Code on Well-being at Work, Book V, Title 1 (thermal environment).

Guidance. Health and safety training is given at hiring, on reassignment and at least once a year, in a language workers understand, and is recorded. Safety signs use the local language, the languages of the

workforce and pictograms. Accidents and near misses are recorded and investigated, and concerns raised by workers are followed up promptly. In braiding and weaving, particular attention goes to machine guarding of moving parts, noise and hearing protection, and safe handling of bobbins and rolls.

1.5 FIRE PREVENTION AND FIRE FIGHTING

Standard. Employers comply with local fire safety rules and take every practical precaution to prevent fire and limit its effects. Emergency exits and escape routes are clearly marked, unlocked and unobstructed, and fire alarms work on every floor and in every work area.

Guidance.

- Carry out a fire risk assessment for all buildings and activities and act on its findings; hold a valid fire certificate or fire service report where required.
- Maintain electrical wiring and distribution boards in good, safe condition.
- Provide more than one exit route per floor, as far apart as possible, with illuminated signs. Exit doors open outwards and are easy to open from the inside at all times.
- Mark evacuation routes and post evacuation plans in every work area, leading to a clearly marked assembly point at a safe distance from buildings and roads.
- Hold at least one documented fire drill a year, or more often if the law requires.
- Test fire and smoke alarms at least every 3 months, inspect firefighting equipment at least once a year and emergency lighting every 6 months.
- Keep access free for fire service vehicles.
- Train all workers in basic fire safety at induction and at least once a year, and appoint trained evacuation officers in each department.
- Store hazardous and flammable materials, including yarn stocks and oils, safely and away from ignition sources.
- Any childcare facility is on the ground floor of a non-production building.

1.6 NON-DISCRIMINATION

Standard. Decisions on hiring, pay, benefits, training, work assignments, working conditions, promotion, discipline, termination and retirement are based only on the ability to do the job. They are never based on race, colour, caste, national extraction or ethnic origin, social background, religion, age, disability, marital or parental status, pregnancy, gender, gender identity, sexual orientation, union membership or association, political opinion or any other personal characteristic or belief.

Guidance. Employers do not carry out pregnancy tests or medical checks without consent, unless the law requires them for the safety of the worker or others.

1.7 GENDER EQUALITY

Standard. Employers work towards gender equality through equal, fair and transparent recruitment, promotion and pay, including equal pay for work of equal value.

- Everyone has equal access to training and professional and personal development, regardless of gender, gender identity or sexual orientation.
- Pregnant women, mothers and their children are protected, including their health and safety.
- No one is dismissed or set back in their career because of pregnancy or maternity leave.
- No worker is threatened with dismissal or other negative decisions to prevent them from marrying or becoming pregnant.
- Workers with family responsibilities are protected against discrimination in hiring and dismissal.

1.8 FAIR TREATMENT, HARASSMENT AND DISCIPLINE *

Standard. Corporal punishment, physical, sexual, psychological or verbal abuse, threats of abuse, harassment, intimidation and violence are prohibited, including as a disciplinary measure. There is zero tolerance for sexual harassment and gender-based violence.

- Workers are encouraged to report abuse or harsh treatment confidentially, through the mechanism in II.5.
- Every allegation is taken seriously and investigated promptly. If it is proven, disciplinary measures follow, up to and including dismissal.
- Employers have a written disciplinary procedure, explain it at hiring and keep it accessible at the workplace. Disciplinary measures are fair, proportionate and documented.
- Wage deductions are never used as a disciplinary measure.

At Rubis. The disciplinary rules and the procedure for psychosocial risks at work are part of the work rules. Workers can also turn to the confidential counsellor or the psychosocial prevention adviser of the external prevention service.

1.9 WAGES, BENEFITS AND LIVING WAGE *

Standard. Employers pay all wages and benefits due under law and collective agreements, including the minimum wage, overtime premiums and social security contributions.

- Before starting, workers receive written, understandable information on their employment conditions, wages and benefits.
- Wages for a standard working week without overtime meet at least the legal minimum or the industry benchmark, whichever is higher, and should always cover the basic needs of workers and their families plus some discretionary income.
- Piece rates give at least the pay of a comparable hourly worker, and never less than the legal, negotiated or industry minimum.
- Wages are paid regularly, at least monthly, promptly and as often as the law requires, with a payslip each time.

- Wages are paid directly to the worker, preferably by bank transfer, and are never withheld until the end of a contract or training.
- Deductions are made only as allowed by law or collective agreement, are explained in advance and are fair and reasonable.
- Overtime is paid at the premium set by law or collective agreement, whichever is higher, and at least 125% of the regular rate.

Living wage. Each year, Rubis uses a credible living wage estimate for its location, compares it with its own pay data and calculates any living wage gap for its workers. If there is a gap, Rubis has a plan to close it. Rubis expects suppliers to work towards the same.

Guidance. Payslips show hours worked, overtime, rates of pay, benefits, deductions and net pay. Where wage increases or final settlements are agreed and billed to Rubis, the supplier passes them on to workers promptly and in full.

Definitions. Fair and reasonable deduction: proportionate to the goods or services provided, never bringing pay below the minimum wage and never compromising a decent living income. **Living wage:** the pay for a standard working week, in a particular place, that is enough to afford a decent standard of living for the worker and their family, including food, water, housing, education, health care, transport, clothing and other essential needs, with a provision for unexpected events.

1.10 WORKING HOURS

Standard. Working hours comply with national law, collective agreements and industry standards, whichever protects workers best, and in any case with the ILO framework.

- Regular working hours do not exceed 8 hours a day or 48 hours a week, excluding overtime.
- Workers have rest breaks every working day and at least 24 consecutive hours of rest in every 7-day period on average.
- Overtime is voluntary, does not exceed 12 hours a week, is not demanded on a regular basis and does not raise the risk of occupational hazards. Total working time therefore never exceeds 60 hours a week.
- Workers have adequate rest between shifts; in Belgium at least 11 consecutive hours.
- Workers receive the leave they are entitled to by law, such as annual, sick, maternity, paternity and carers' leave.

Guidance. Employers record working hours accurately for every worker. Suppliers make attendance records available to Rubis when needed for billing or verification. Night and shift work is covered by a specific risk assessment and the health surveillance required by law.

1.11 REGULAR EMPLOYMENT

Standard. Work is performed on the basis of recognised employment relationships under national law and international labour standards. Employers do not avoid their obligations under labour or social security law through labour-only contracting, subcontracting,

homeworking, sham apprenticeships, misuse of seasonal or temporary work, or excessive use of fixed-term contracts.

Guidance. Temporary and agency workers are hired only through licensed or recognised agencies and receive the same protection under this Code as permanent workers.

1.13 MIGRANT WORKERS AND HOMEWORKERS

Standard – migrant workers.

- Migrant workers are treated equally with local workers in pay, working conditions and terms of employment.
- No one keeps their travel or identity documents.
- They pay no recruitment or employment-related fees, directly or indirectly. The employer bears all such costs, including agency fees, travel, visas, medical checks and pre-departure training.
- They receive a written contract in a language they understand, covering duration, hours, deductions, benefits, housing, food and transport .
- Any food, housing, transport or other services are charged at no more than the market rate.

Standard – homeworkers. Where homeworkers are used, they receive a level of protection equivalent to workers at the site, including health and safety, free protective equipment and comparable pay. Employers keep a register of homeworkers and the work assigned to them.

1.14 CAREER MANAGEMENT AND DEVELOPMENT

Rubis and its suppliers recognise that the growth and development of employees is essential for effective and efficient work. They help employees develop the skills, knowledge and attitudes they need to succeed, through training on the job, sectoral training and individual development talks.

1.15 SOCIAL COMPLIANCE MANAGEMENT

Standard.

- Workers are informed about their employment contract and the GOTS human rights and social criteria in the local language(s) and the languages they speak.
- Records are kept of the name, age, working hours and wages of every worker.
- Workers may nominate a representative for social accountability, who gives management feedback on how the GOTS human rights and social criteria are applied.
- A functional complaint mechanism is in place and complaints and corrective measures are recorded.
- No worker is disciplined, dismissed or discriminated against for providing information on human or labour rights.

Section 2 – Environmental and chemical management

Rubis and its suppliers manage their environmental impact with measured data, written procedures and yearly improvement targets. The details for Rubis' own site are set out in its separate Environmental and Chemical Management Policy.

2.1 LEGAL COMPLIANCE AND PERMITS

Standard. Rubis and its suppliers comply with all applicable national, regional and local environmental laws, including those on air emissions, wastewater, sludge and waste. Where GOTS is stricter than the law, GOTS applies, and vice versa.

Guidance. Keep all environmental permits and registrations valid, such as the environmental permit (omgevingsvergunning) in Flanders. Document the parameters, limits and monitoring frequencies each permit sets, and show compliance with them.

2.2 ENVIRONMENTAL AND CHEMICAL MANAGEMENT SYSTEM

Standard. Rubis keeps a written Environmental and Chemical Management Policy that fits the nature and scale of its operations. It contains plans for resource efficiency, air emissions, greenhouse gas emissions, waste, wastewater and textile waste, and covers at least:

- who is responsible for environmental and chemical management tasks;
- how water, energy and chemical consumption is monitored and reduced;
- how air and greenhouse gas emissions are managed;
- how waste, disposal and discharges are managed;
- a recorded staff training programme on saving water and energy and on safe chemical handling, use and disposal;
- how environmental performance is monitored and reviewed.

Environmental performance is monitored continuously, and noise and air pollution are monitored and tested as the law requires. The Policy is communicated to all employees, preferably in their native language.

Suppliers should have an environmental management system, such as ISO 14001 or equivalent, with a senior manager responsible for the site's environmental performance and written procedures to prevent and respond to environmental accidents and emergencies.

2.3 CHEMICALS AND RESTRICTED SUBSTANCES

Standard.

- Only chemical inputs approved and listed on the GOTS Positive List are used to process GOTS goods. Letters of Approval and Safety Data Sheets are kept for every preparation used.
- Suppliers meet the GOTS 8.0 list of prohibited and restricted chemicals and the residue limits for GOTS goods, additional fibres and accessories. These include the stricter GOTS 8.0 limits for PFAS, bisphenols, flame retardants and phthalates.
- PFAS for oil, water or stain repellency, synthetic anti-microbial and biocidal finishes, and the other finishes listed in GOTS 8.0 are not used on GOTS goods.
- Machine oils that may come into contact with GOTS goods during braiding, weaving, winding or twisting are free of heavy metals.
- All suppliers comply with REACH, including the duty to inform Rubis when an article contains a Substance of Very High Concern above 0.1% by weight.

Guidance. Keep a chemical inventory, store chemicals safely with spill containment, train the people who handle them and provide test reports and certificates on request.

2.4 RESOURCE EFFICIENCY: ENERGY, WATER AND CHEMICALS

Standard. Rubis and its suppliers actively manage energy, water and chemical use and set quantified, time-bound targets to reduce them against a defined baseline.

- **Energy:** record the energy sources used (grid electricity, on-site renewables, fuels), monitor consumption per kilogram of output (kWh/kg), set efficiency targets and targets to increase the share of renewable energy where feasible.
- **Water:** record water sources and consumption per kilogram of output and set reduction targets.
- **Chemicals:** keep a chemical inventory showing consumption per kilogram of output and set reduction targets.
- Progress is reviewed and documented at least once a year.

Guidance. Suppliers seek innovative solutions and offer sustainable alternatives to fossil-based and non-renewable materials and processes where commercially possible. They reduce waste of all kinds through conservation, production efficiency, reuse, recycling and substitution of materials.

2.5 GREENHOUSE GAS EMISSIONS AND CLIMATE

Standard. Rubis keeps a documented greenhouse gas (GHG) management procedure in line with the GHG Protocol or ISO 14064. It defines:

- the organisational and operational boundaries;
- the emission sources, categorised as Scope 1, Scope 2 and Scope 3;
- the calculation method, data points and emission factors used;
- how emissions are monitored;
- a medium- and long-term plan to identify the relevant Scope 3 categories, improve data quality and engage with suppliers and customers.

Rubis calculates its Scope 1 and Scope 2 emissions at least once a year. It should report its climate actions and results and may provide primary data to customers for product carbon footprints.

Guidance for suppliers. Climate change is a real and growing risk for every business. Suppliers measure and reduce their greenhouse gas emissions, reduce energy demand, source as much energy as possible from renewable sources and eliminate or minimise the use of coal.

2.6 AIR EMISSIONS AND NOISE

Standard. Rubis and its suppliers identify their sources of air pollutants, such as heating installations, dust and fibre fly, solvents and refrigerants, and keep an inventory of sources, parameters and measurement methods. They set a baseline and monitoring timeframe for the relevant parameters and take measures to prevent and reduce emissions.

Where no legal air emission requirements apply, the site provides a declaration confirming this and keeps an internal air emissions strategy based on named external guidelines, with a self-assessment, quantification and improvement plan. Noise is monitored and tested as the law requires.

2.7 WASTE AND TEXTILE WASTE

Standard.

- Keep a written waste procedure and a waste inventory recording the type, category, quantity and disposal route of all waste.
- Never landfill production waste on site, use uncontrolled landfills or incinerate waste on site.
- Store waste so that it cannot contaminate soil, water or air, and have procedures for waste and pollution incidents.
- Set waste reduction objectives and document progress.
- Manage textile waste according to the waste hierarchy: prevent and reduce first, then reuse, recycle, recover, and dispose of only as a last resort.
- Collect, segregate and sort textile waste. Keep certified organic yarn, cord and fabric waste separate for reuse or recycling and document its type, quantity and route.

2.8 WASTEWATER AND MICROFIBRES

Standard. Sites that discharge process wastewater treat it effectively before discharge, meet legal limits and the stricter GOTS limits, keep their treatment plant fully operational, analyse wastewater and sludge periodically and train the operators.

All processors include microfibre release in their environmental risk assessment and identify the processing stages that may release microfibres and microplastics. They should work progressively to minimise these releases. At Rubis this includes collecting fibre fly and dust from braiding and weaving so that it does not enter drains.

2.9 PACKAGING

Standard. For certified products, Rubis records all packaging materials used, including cartons, film, bags, labels, cones, spools and flanges. Rubis and its suppliers apply the GOTS 8.0 packaging criteria:

- no PVC in synthetic packaging;

- minimise plastic and virgin plastic;
- for plastic packaging, maximise post-consumer recycled content, with a target of at least 35%;
- primary packaging should be recyclable in local recycling systems;
- paper and cardboard in primary packaging, such as hangtags, are recycled or certified under a sustainable forestry programme;
- no oxo-degradable or oxo-fragmentable plastics;
- bioplastics only from non-GMO biomass and certified non-toxic, biodegradable and compostable;
- textile strings and packaging fibres meet the GOTS fibre and residue criteria.

2.10 BIODIVERSITY

Suppliers assess their exposure to biodiversity threats and set priorities and timelines to reduce them. These threats include changes in land and sea use, climate change, pollution, overexploitation of natural resources and the destruction of natural habitats. Fibres entering GOTS supply chains are not associated with projects that undermine ecological protection, animal welfare, biodiversity, habitat conservation or non-deforestation.

Section 3 – Responsible sourcing and GOTS product integrity

Every material Rubis buys must be traceable to its origin, and every product sold as GOTS must be certified, segregated, documented and labelled exactly as GOTS 8.0 requires.

3.1 TRACEABILITY AND TRANSPARENCY

Standard. Suppliers are transparent about the origin of all materials and products supplied to Rubis, cooperate with Rubis to ensure responsible sourcing and uphold equivalent standards in their own supply chain. Every stage of manufacture complies with the letter and the spirit of national and international law on responsible sourcing.

Guidance. Rubis and its suppliers keep documented records that trace:

- the origin, nature and quantities of organic fibres, additional materials, accessories and chemical inputs received;
- the flow of goods inside the site: stock, processing steps and recipes;
- the nature, quantities and customers of GOTS goods shipped;
- the fibre composition of every product.

These records are kept for at least five years. Suppliers trace their products as far back in the supply chain as possible and provide evidence on request that this Code is met.

3.2 GOTS INTEGRITY: CERTIFICATES, SEGREGATION AND LABELLING *

Standard.

- GOTS goods are bought only from suppliers with a valid GOTS scope certificate. Rubis obtains a transaction certificate for the whole quantity purchased, together with the invoice and delivery note.
- On receipt, Rubis checks the packaging and verifies origin and status against the product marking and documents. A lot whose GOTS status is in doubt is put on hold until the doubt is cleared.
- GOTS goods are identified as such on every invoice throughout the value chain.
- GOTS and organic materials are stored, processed and transported separately, so that they cannot be mixed with conventional materials, substituted or contaminated.
- Only permitted additional fibres and accessories are used, within the GOTS 8.0 limits. Conventional cotton is never blended into a GOTS good.
- The GOTS logo, the wordmark "GOTS" and label grades ("organic" at 95% or more, "made with X% organic materials" at 70% or more) are used only by certified entities, on certified products, with prior approval of the certification body and according to the Conditions for the Use of Signs.

Zero tolerance. Falsifying or altering a scope certificate, transaction certificate, invoice, label or production record, or presenting conventional goods as GOTS goods, is a zero-tolerance breach.

3.3 SUBCONTRACTORS

Standard. Rubis assigns work on GOTS goods only to subcontractors listed on its scope certificate and under a signed contract that sets the conditions of the job work Rubis remains responsible for compliance with all GOTS criteria, and every GOTS criterion that applies to Rubis applies equally at the subcontractor. Suppliers may not subcontract work for Rubis without Rubis' prior written approval.

3.4 RAW MATERIALS: FORESTS, ANIMALS AND MINERALS

Standard.

- **Forests.** Rubis is committed to the sustainable use of forest products. Suppliers avoid materials that may cause deforestation, forest degradation (including loss of ancient and endangered forests), loss of biodiversity and habitat, or loss of the rights of indigenous peoples and local communities. Paper, cardboard and wood come from recycled sources or sustainable forestry programmes.
- **Animals.** Suppliers do not use animal products, animal-derived products or animal by-products in goods or raw materials supplied to Rubis, unless Rubis has explicitly agreed. Mulesed wool, conventional angora and materials from threatened animal or plant species are never accepted.
- **Minerals and metals.** Metal components and accessories containing tin, tantalum, tungsten or gold are sourced in line with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. Accessories for GOTS goods contain no PVC, chromium or nickel, except stainless steel.

Suppliers answer Rubis' requests for information on these materials and carry out due diligence where required.

3.5 HIGH-RISK SOURCING

Standard. Suppliers disclose the country of origin of the fibres and the main processing stages of the materials they supply. Where materials come from areas with a high risk of human rights or environmental harm, Rubis and the supplier agree additional mitigation, such as independent social audits or traceability to the ginning or spinning stage. Rubis does not accept materials linked to state-imposed forced labour.

3.6 TRADE SANCTIONS AND EXPORT CONTROL

Standard. Rubis and its suppliers comply with all applicable sanctions and export control laws. These include EU restrictive measures (among them those concerning Russia and Belarus), UN Security Council sanctions and, where they apply to the transaction, the regulations of the US Office of Foreign Assets Control (OFAC), the US Export Administration Regulations and UK export controls.

Guidance. Screen customers, suppliers and intermediaries against the applicable sanctions lists before doing business and when lists change. Do not deal with sanctioned persons or embargoed jurisdictions, and do not try to get around sanctions through third countries or intermediaries.

3.7 PRODUCT QUALITY, SAFETY AND CIRCULARITY

Standard. Rubis keeps a Product Quality Manual with quality objectives, performance indicators and testing protocols for the materials and products under its GOTS certification (§5.1). Testing is based on a documented risk assessment covering technical quality and residue limits, and residue tests are done by laboratories accredited to ISO/IEC 17025 or working under Good Laboratory Practice. Rubis allows the certification body to take samples during inspections and from the supply chain without prior notice.

Section 4 – Business conduct and governance

Ethical business behaviour is a precondition for every stage of the supply chain, because workers, business partners, customers and certification bodies must be able to trust Rubis. Rubis and its suppliers act with integrity, honesty and fairness and follow the OECD Guidelines for Multinational Enterprises.

4.1 BUSINESS ETHICS

Standard. Suppliers uphold the highest business ethics in their dealings with Rubis and with their own suppliers. They comply with the letter and the spirit of all national and international laws that govern their business.

Guidance. Suppliers are honest, open and cooperative with regulators and properly record, report and review financial and tax information. Supplier selection is transparent, based on merit, free from discrimination and respectful of cultural differences. Confidential information received from Rubis is handled with due care. All conflicts of interest are disclosed.

4.2 FAIR COMPETITION

Standard. Rubis and its suppliers compete independently, openly and fairly. They do not knowingly enter into arrangements that eliminate or discourage competition or give an improper competitive advantage.

Guidance. Know and comply with the competition law that applies to your business. Never fix prices, share markets or customers, limit production or sales by agreement with competitors, or make the sale of one product conditional on the purchase of another unwanted product or service.

Definitions. Price fixing: an agreement between competitors to buy or sell only at a fixed price, or to control supply and demand so that the price is effectively fixed. **Kickback:** the return of part of a contract price to induce a purchase or improperly influence future purchases.

4.3 ANTI-BRIBERY AND CORRUPTION *

Standard. Rubis and its suppliers are never involved in corruption, extortion or embezzlement, or in any form of bribery: promising, offering, giving or accepting any improper monetary or other incentive, directly or through a third party. This applies to public officials and private business contacts alike.

Guidance.

- Facilitation payments are prohibited in any form.
- Compete on the merits of products and services, never through business courtesies.
- Gifts and hospitality are accepted or offered only if they are modest, occasional, transparent and cannot influence a business decision. Gifts above [€50] in value are declined or reported to the Director.
- No gift, hospitality or other advantage of any value is offered to staff of a certification body, auditors or inspectors.
- Safeguard the resources you are responsible for with honesty and integrity.

Definitions. Facilitation payment ("grease payment"): a payment to obtain or speed up something one is entitled to anyway, such as clearing goods through customs.

4.4 ACCURATE RECORDS, DISCLOSURE AND NO MISREPRESENTATION

Standard. Rubis keeps accurate information on its activities, structure and performance and discloses it in line with the law and industry practice. This includes filing annual accounts, answering customers' sustainability questions and publishing the annual due diligence summary (Part II).

Rubis and its suppliers never falsify information and never misrepresent products or facts in the supply chain. Claims about organic content, recycled content or sustainability are accurate, can be substantiated and follow the GOTS labelling rules and EU consumer law on environmental claims. A breach of this section involving GOTS documents or labels is a zero-tolerance breach.

4.5 RESPONSIBLE FINANCIAL BEHAVIOUR AND TAX

Standard. Suppliers know and follow applicable financial and tax laws and standards, apply robust financial practices and are transparent in their financial dealings. They comply with anti-money-laundering rules, including Belgian limits on cash payments.

4.6 BUSINESS LICENCES

Standard. Suppliers keep all business licences up to date and readily available to prove that they comply with local business law.

4.7 DATA PROTECTION AND INFORMATION SECURITY

Standard. Rubis and its suppliers collect, use and process personal data of workers, business partners, customers and consumers with reasonable care and in line with privacy and information security law, including the GDPR. Privacy is safeguarded, personal data are protected and all business information is kept secure.

Guidance. Suppliers handle personal data and confidential information received from Rubis with due care. They report any suspected or actual information security incident affecting Rubis' data to Rubis without delay.

4.8 CUSTOMS COMPLIANCE

Standard. Suppliers comply with customs law and keep programmes to prevent illegal transshipment of goods.

Guidance. Accurate certificates of origin are available for raw materials and for goods to be exported. Goods are correctly classified, valued, marked and labelled. Records of all materials and orders and detailed production records are kept.

4.9 SECURITY

Standard. Suppliers maintain procedures for corporate security, transport security and the security of people and assets at their sites, with adequate controls to prevent the introduction of non-manifested cargo.

References. EU Authorised Economic Operator (AEO) criteria and, for shipments to the United States, the US Customs and Border Protection CTPAT minimum security criteria for foreign manufacturers.

4.10 INTEGRITY TRAINING AND SANCTIONS

Standard. Relevant staff are trained on the integrity rules in this Code – anti-corruption, conflicts of interest, fair competition, data protection and GOTS integrity – at hiring and at least once a year, and are informed of the sanctions for non-compliance.

- For employees, breaches lead to disciplinary measures under the work rules, up to and including dismissal.

- For suppliers, breaches lead to a corrective action plan, suspension of orders or the end of the relationship. Zero-tolerance breaches lead to immediate termination (Part I.6).
- Rubis may report criminal offences to the authorities and GOTS-related fraud to its certification body.

Part IV – Implementation, monitoring and review

The Code is communicated to every worker and supplier, its application is measured every year, and it is reviewed at least once a year by the due diligence coordinator and approved by the Board.

IV.1 COMMUNICATION

- **Employees** receive the Code at hiring and after each revision, with an explanation in a language they understand. The Code, the grievance channels and workers' rights are posted on the notice board.
- **Suppliers and subcontractors** receive the Code and return the signed acknowledgement in Annex 2 within 30 days. The Code is referred to in Rubis' purchase conditions and subcontracting contracts.
- **Customers and the certification body** receive the Code on request.

IV.2 MONITORING AND INDICATORS

Rubis monitors suppliers through self-assessment questionnaires, certificates, audit reports and, where needed, audits by Rubis or a third party. Its own operations are covered by the internal audit (II.5). The indicators below are tracked and reported to the Board each year.

Indicator	Frequency
Share of active suppliers with a signed acknowledgement or equivalent code	Yearly
Share of GOTS suppliers and subcontractors with a valid scope certificate	Continuous
Grievances received, resolved and open	Yearly
Living wage gap for Rubis workers	Yearly
Scope 1 and Scope 2 emissions (t CO2e) and energy use (kWh/kg output)	Yearly
Waste generated (kg/kg output) and share reused or recycled	Yearly
Training sessions held and participation rate	Yearly
Internal audit findings closed on time	Yearly

IV.3 NON-COMPLIANCE

When a supplier does not meet the Code, Rubis and the supplier agree a corrective action plan with deadlines, and Rubis supports its implementation. Repeated non-compliance or refusal to cooperate leads to suspension of orders or the end of the relationship. Zero-tolerance breaches lead to immediate termination, with attention to remediation for affected workers (Part I.6).

IV.4 REVIEW

The due diligence coordinator reviews the Code at least once a year and also after a change in law, a new GOTS version, a significant incident or a change in Rubis' activities. The Board approves every new version. Known upcoming changes are the EU Forced Labour Regulation, which applies from 14 December 2027, and the next GOTS revision, scheduled for 2029.

Annex 2 – Supplier and subcontractor acknowledgement

Please complete, sign and return this form to Rubis NV within 30 days, to Katrien Colpaert.

Field	Entry
Company name	
Address	
VAT or company number	
Contact person and e-mail	
GOTS scope certificate number and certification body (if applicable)	
Certificate valid until	

On behalf of the company above, we confirm that we:

1. have received and read the Rubis NV Code of Conduct and Policy on Responsible Business Conduct, version 2.0 (2026–2027);
2. comply with it, including the six zero-tolerance standards, or apply an equivalent code of conduct, which we attach;
3. carry out due diligence on our most significant risks and pass these requirements on to our own suppliers and subcontractors;
4. inform Rubis without delay of any breach, incident, grievance or legal proceeding related to the Code, and of any change in our GOTS certification status;
5. allow Rubis or a third party appointed by Rubis to verify our compliance, through questionnaires, documents and site audits;
6. do not subcontract work for Rubis without Rubis' prior written approval;
7. inform our workers who work on Rubis orders about the grievance channels in Part II.6 of the Code.

Name	
Function	
Date	
Signature and company stamp	

Update description:

Version number / Date:	Reason of modification:
01 / 07.2024	Orientating document, first set up
02 / 08.2025	Document and planning was updated
03 / 10.2026	Update document to GOTS 8.0 standards