

# JOSH V

## THIS IS OUR SUPPLIER CODE OF CONDUCT

The JOSH V SUPPLIER CODE OF CONDUCT (the Code) outlines the standards and principles that all suppliers, subcontractors, agents, and production partners must follow when producing products for JOSH V, or components for JOSH V products. These requirements apply to all tiers in the supply chain, including Tier 1–4 production facilities, material suppliers, component suppliers, and raw material sources.

The Code is based on JOSH V fundamentals and internationally recognized guidelines and standards, including the United Nations (UN) Universal Declaration of Human Rights, International Labour Organization (ILO) Conventions and Recommendations, UN Guiding Principles on Business and Human Rights (UNGPR), OECD Guidelines for Multinational Enterprises, UN Children’s Rights and Business Principles, Gender Dimensions of the UN Guiding Principles on Business and Human Rights, and the OECD Sectoral Guidance Documents. As a member of amfori, the Business Social Compliance Initiative (BSCI) fundamentals, as stated in the amfori BSCI Code of Conduct – December 2021, form the foundation of this Code. Furthermore, this Code has been cross-checked and verified with the amfori team.

Suppliers are responsible for communicating the Code to their subcontractors and service providers and ensure compliance throughout the entire supply chain. Failure to meet the requirements outlined in this Code may result in corrective action or termination of the business relationship.

The Code is reviewed regularly and may be updated to reflect new laws, international standards, and JOSH V’s responsible business commitments.

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## The Code - Supplier Fundamentals

### 1. Supply Chain Transparency

- Suppliers provide continuous and accurate supply chain transparency to JOSH V.
- Provide complete Tier 1–2 (2026) and Tier 1–3 (2027 onwards) supply chain information via tex.tracer before the order's estimated time of departure (ETD).
- Use the Production Location Overview (PLO) to ensure full Tier 1 transparency prior to order placement and/or production, and proactively inform JOSH V of any changes.
- Subcontracting without written approval from JOSH V is strictly prohibited.

### 2. More Sustainable Materials

- Suppliers support JOSH V's sustainability goals by actively working to reduce the environmental impact of the collections they produce.
- Contribute to the implementation of JOSH V's sustainability Roadmap by sourcing certified materials and providing transparent and accurate material information.

### 3. Chemical Management

- Suppliers comply with the mandatory Restricted Substances List (RSL) and ensure chemical safety across all tiers.
- Maintain records proving compliance and provide testing reports when requested.
- Must ensure that chemical usage, storage, and disposal comply with all national and international regulations.

### 4. Animal Welfare

- Suppliers must ensure that all animal-derived materials used in JOSH V products are sourced responsibly and with respect for animal welfare.
- Ensure that no materials originate from animals that were subjected to inhumane treatment, abuse, or cruel practices.
- Prohibit the use of materials sourced from live-plucked, force-fed, or mistreated animals.
- Ensure that wool, down, leather, and other animal-derived materials come only from suppliers who follow internationally recognized animal welfare standards.
- Provide certification or verification upon request (e.g., RWS, RDS, LWG, or equivalent).
- Ensure that no endangered species or materials banned under CITES are used.

### 5. No Child Labour

- Suppliers do not employ, directly or indirectly, children below the minimum age of completion of compulsory schooling as defined by law, which shall not be less than 15 years, unless the exceptions recognised by the ILO apply.
- Protect children from any form of exploitation.
- Establish robust age-verification mechanisms as part of the recruitment process, which may not be in any way degrading or disrespectful to the worker.

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- Take special care and identify measures in a proactive manner in case of the dismissal and removal of children, to ensure the protection of affected children.

## 6. No Bonded, Forced Labour or Human Trafficking

- Suppliers do not engage in, or through business partners, be complicit to, any form of servitude, forced, bonded, indentured, trafficked or non-voluntary labour, including state-imposed forced labour.
- Adhere to international principles of responsible recruitment, including the Employer Pays Principle, and require the same from their recruitment partners, when engaging and recruiting all workers, either directly or indirectly, especially members of vulnerable groups such as temporary and migrant workers. As a minimum, this includes:
  - No recruitment fees and costs are charged to workers
  - Clear and transparent employment contracts
  - Workers' freedom from deception and coercion
  - Freedom of movement and no retention of identity documents
  - Access to free, comprehensive, and accurate information
  - Freedom to terminate contract, change employer, and safely return
  - Access to free dispute resolution and effective remedies
  - Progressively compensate the damages incurred to the workers within a reasonable timeframe, and within the framework of the same international principles, if historical or actual failure of adherence to principles is identified.

## 7. The Rights of Freedom of Association and Collective Bargaining

- Suppliers respect the right of workers to form and join trade unions – or to refrain from doing so – and bargain collectively, in a free and democratic way, without distinction whatsoever and irrespective of gender.
- Ensure meaningful representation of all workers, without distinction whatsoever and irrespective of gender.
- Not discriminate against workers because of trade union membership,
- Not prevent workers' representatives and recruiters from having access to workers in the workplace or from interacting with them.
- Respect this principle by allowing workers to freely elect their own representatives with whom the company can enter into dialogue about workplace issues, when operating in countries where trade union activity is unlawful or where free and democratic trade union activity is not allowed.

## 8. No Discrimination

- Suppliers treat all workers with respect and dignity.
- Ensure that workers are not subject to any form of violence, harassment, and inhumane or degrading treatment in the workplace, as well as threats of violence and abuse, including

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corporal punishment, verbal, physical, sexual, economic or psychological abuse, mental or physical coercion, or other forms of harassment or intimidation.

- Understand the possible grounds for discrimination in their specific context, and not discriminate or exclude persons based on sex, gender, age, religion, race, caste, birth, social background, disability, ethnic and national origin, nationality, membership in unions or any other legitimated organisations, political affiliation or opinions, sexual orientation, family responsibilities, marital status, pregnancy, diseases, or any other condition that could give rise to discrimination.
- Establish disciplinary procedures in writing and explain them verbally to workers in terms and language which they understand. The disciplinary measures must be in line with national legislation.
- Provide gender-sensitive and equal opportunities and treatment throughout recruitment and employment.
- Verify that workers are not harassed, disciplined, or retaliated upon for reporting issues on any of the grounds listed above.

## 9. Female Empowerment

- Suppliers ensure a gender-sensitive workplace culture with Zero Tolerance for all forms of violence, harassment, abuse, or discrimination.
- Train all workers and supervisors on gender equality and zero tolerance for workplace violence and harassment through the amfori Academy.
- Parental leave (maternity, paternity, adoption) is recorded, protected and fully compliant with national laws.
- Access to a confidential and safe grievance mechanism, including representation of female workers in any grievance or disciplinary committee.
- Adequate protection for vulnerable groups such as: pregnant workers, young workers, migrant workers, and contract/temporary workers.
- Equal opportunities and fair treatment for women in recruitment, promotion, leadership roles, training, and pay.
- Provision of gender-appropriate facilities (e.g., safe sanitation, breastfeeding rooms where relevant, menstrual hygiene products).
- Protection against forced pregnancy testing or discrimination based on marital or pregnancy status.

## 10. Fair Remuneration

- Suppliers comply, as a minimum, with wages mandated by governments' minimum wage legislation, or industry standards approved based on collective bargaining, whichever is higher. The wages shall refer to standard working hours.
- Pay wages in a regular, timely and stable manner, and fully in legal tender. Partial payment in the form of allowance "in kind" is only accepted in line with ILO specifications.

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- Assess the pay gap accurately and work progressively towards the payment of a living wage that is sufficient to afford a decent standard of living for the workers and their families.
- Reflect the skills, responsibility, seniority, and education of workers in their level of wages,
- Where a pay rate for production, quota or piece work, is established, allow workers to earn at least a wage which respectively meets or exceeds applicable legal minimum wages, industry standards, or collective bargaining agreements (where applicable) within standard working hours.
- Ensure that workers of all genders and categories, such as migrant and local workers, receive the same remuneration (equal pay) for equal jobs and qualification.
- Implement deductions only under the conditions and to the extent allowed by law or fixed by collective agreement.
- Provide the workers with the social benefits that are legally granted, such as without negative impact on their pay, level of seniority, position, or promotion prospects.

## 11. Decent Working Hours

- Suppliers ensure that workers are not required to work more than 48 standard hours per week, without prejudice to the specific expectations set out hereunder. Exceptions specified by the ILO are recognized.
- Interpret applicable national legislation, industry benchmark standards or collective agreements within the international framework set out by the ILO and promote working hour practices that enable a healthy work-life balance for the workers.
- Only exceed the limit of hours described above in line with exceptional cases defined by the ILO, in which case overtime is permitted.
- Use overtime as an exceptional and voluntary practice, paid at a premium rate of minimum 125% of the standard rate. Overtime shall not represent a significantly higher likelihood of occupational hazards, and in no circumstance go over the limits defined under national legislation.
- Grant their workers the right to resting breaks in every working day and the right to at least one day off in every seven days, unless exceptions defined by collective agreements apply.

## 12. Occupational Health and Safety

- Suppliers respect the right to healthy working and living conditions of workers and local communities, without prejudice to the specific expectations set out hereunder. Vulnerable persons, such as - but not limited to - young workers, new and expecting mothers and persons with disabilities, shall receive special protection.
- Comply with national occupational health and safety legislation, or with international standards where national legislation is weak or poorly enforced.
- Ensure that there are systems in place to assess, identify, prevent, and mitigate potential and actual threats to the health and safety of workers.

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- Train all departments and individuals on occupational health and safety regularly throughout all stages of employment and provide information on potential occupational health and safety risks to workers and public, including affected communities.
- Take effective measures to prevent workers from having accidents, injuries, or illnesses, arising from, associated with, or occurring during work. These measures aim at minimizing, so far as is reasonable, the causes of hazards inherent within the workplace.
- Seek improving workers' protection in case of accident, including through compulsory insurance schemes.
- Maintain records of all health and safety incidents based on gender and age data in the workplace and all other facilities that are provided or mandated.
- Take all appropriate measures, and obtain all relevant licenses and documentation required by national legislation, to see to the stability and safety of the equipment and buildings they use, as well as to protect against and prepare for any foreseeable emergency. This includes residential facilities for workers when these are provided or mandated by the employer or a recruitment partner.
- Establish relevant committees, such as an Occupational Health and Safety Committee, to ensure active co-operation between management and workers, and/or their representatives for the development and effective implementation of systems that ensure a safe and healthy work environment. These committees aim to represent the diversity of the workers.
- Provide awareness to workers, and respect their right and responsibility to exit the premises and/or stop working without seeking permission in dangerous situations and uncontrolled hazards.
- Provide adequate occupational medical assistance and related facilities and provide equal access to all workers for these services. Health services (including insurance) should serve the distinctive concerns and needs of all genders and ages.
- Provide access to safe and clean drinking water, and eating and resting areas free of charge, and where applicable, provide access to cooking and food storage areas.
- Provide an adequate number of safe, separate toilets with adequate level of privacy for all genders, and paper towels and washbasins with hand soap in all work areas.
- Ensure that when residential facilities are provided or mandated, they are clean and safe, and they meet all the basic needs of the workers, including sufficient space for privacy and security
- Ensure that when residential facilities are provided or mandated, they are physically separated from production site.
- Provide effective and tailored Personal Protective Equipment (PPE) to all workers free of charge, taking the needs of different worker categories, such as pregnant and nursing women, into consideration.
- Compensate the damages incurred to the workers on the occasion that historical or actual failure of adherence to principles is identified.

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## 13. Special Protection for Young Workers

- Suppliers ensure that young persons do not work at night and that they are protected against conditions of work which are prejudicial to their health, safety, morals, and development, without prejudice to the specific expectations set out in this principle.
- Remove young workers from any hazardous work or source of hazard immediately when such cases are identified, and redefine their scope of work without any loss of income.
- Ensure that (a) the kind of work is not likely to be harmful to young workers' health or development; (b) their working hours allow their attendance in school, their participation in vocational orientation approved by the competent authority or their capacity to benefit from training or instruction programmes.
- Set the necessary mechanisms to prevent, identify and mitigate harm to young workers, with special attention to the provision and access of young workers to effective operational grievance mechanisms and to Occupational Health and Safety trainings schemes and programmes specific to the needs of young workers.

## 14. No Precarious Employment

- Suppliers ensure that, their recruitment process and employment relationships do not cause insecurity and social or economic vulnerability for their workers.
- Ensure that work is performed on the basis of a recognised and documented employment relationship, established in compliance with relevant national legislations, custom or practice, and international labour standards, whichever provides greater protection.
- Before entering employment, provide workers with understandable information in their own language and ensure that they are aware about their rights, responsibilities, and employment conditions, including working hours, remuneration and terms of payment in their own language.
- Aim at providing decent, and where relevant, flexible working conditions that also support workers, irrespective of gender, in their roles as parents or caregivers, including migrant and seasonal workers whose children may be left in their hometowns.
- Not use employment arrangements in a way that deliberately does not correspond to the genuine purpose of the law. This includes - but is not limited to - (a) apprenticeship or training schemes where there is no intent to impart skills or provide regular employment, (b) seasonality or contingency work when used to undermine workers' protection, (c) labour-only contracting, and d) contract substitution.
- Not use subcontracting in a way that undermines the rights of workers.

## 15. Protection of the Environment

- Suppliers implement a process- and risk-based environmental due diligence management system in their business practices, adjusted to the business model of the company. This can also be integrated into the overall due diligence management system.
- Comply with national environmental legislation, or with international standards where national legislation is weak or poorly enforced.

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- Identify the environmental impacts of their operations, and implement adequate measures to prevent, mitigate and remediate adverse impacts on the surrounding communities, natural resources, climate, and the overall environment.

## 16. Ethical Business Behaviour

- Suppliers do not take part in any act of corruption, extortion or embezzlement, nor in any form of bribery - including but not limited to - the promising, offering, giving or accepting of any improper monetary or other incentive.
- Develop and adopt adequate internal controls, programmes or measures for preventing and detecting corruption, extortion, embezzlement or any form of bribery, developed on the basis of a company-specific risk assessment.
- Keep accurate information regarding their activities, structure and performance, and disclose these in accordance with applicable regulations and industry benchmark practices to enhance transparency of their activities.
- Not falsify, or participate in falsifying any information or in any act of misrepresentation in the supply chain.
- Provide awareness to the workers about the policies, controls, programmes and measures against unethical behaviour, and promote compliance within the company through trainings and communication.
- Collect, use, and otherwise process personal information (including that from workers, business partners, customers and consumers in their sphere of influence) with reasonable care. The collection, use and other processing of personal information must comply with privacy and information security laws and regulatory requirements.

**I have read the JOSH V SUPPLIER CODE OF CONDUCT and agree to apply all principles in doing business, and to do things the right and responsible way.**

Date:

Name of company:

Name:

Address:

Signature

Company Stamp/Seal