

SAMSØE SAMSØE

CODE OF CONDUCT

AUGUST 2026

1. PURPOSE

At Samsøe Samsøe, ethical and responsible business conduct is the foundation of every partnership we build. This Code of Conduct sets out the minimum standards we require of all suppliers and their subcontractors, covering fair and safe working conditions, ethical business practice, and environmental responsibility.

2. SCOPE

Samsøe Samsøe seeks partnerships with vendors and suppliers whose values align with our own and who share; a commitment to ethical practices and human rights, environmental sustainability, transparency and accountability.

Samsøe Samsøe expects all suppliers and their suppliers, to conduct their operations responsibly. This includes the diligent identification of potential negative impacts on people, animals, and the environment, with immediate actions to prevent and mitigate such impacts.

3. GUIDING PRINCIPLES AND STANDARDS

The Code respects and aligns with internationally recognized third-party standards and initiatives, including:

- UN Guiding Principles on Business and Human Rights
- International Bill of Human Rights
- UN Global Compact
- ILO Declaration on Fundamental Principles and Rights at Work
- OECD Guidelines for Multinational Enterprises
- OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector
- Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)

Samsøe Samsøe is a member of amfori BSCI. This Code is aligned with the principles of the amfori BSCI Code of Conduct and adapted to reflect Samsøe Samsøe's policy framework, supplier requirements, and due diligence approach.

Samsøe Samsøe expects our suppliers to operate in full compliance with all applicable laws, rules, and regulations. As a minimum, suppliers must comply with applicable national laws and regulations. In the event of a conflict between national laws and this Code of Conduct, the stricter standard shall apply.

This Code works alongside our other policies and tools – including our Animal Welfare Policy, Restricted Substances List (RSL), Material Matrix, Product Quality Manual, and Supplier Self-Assessment Checklist – which provide more detailed, operational guidance on specific requirements.

4. LABOUR & HUMAN RIGHTS

4.1. NO CHILD LABOUR

The minimum age for employment is 15 years, or higher where local law requires. Workers aged 15–17 must not perform hazardous or night work and must not work more than 8 hours per day. If child labour is identified, suppliers must act immediately in the best interest of the child, prioritising education and long-term welfare over dismissal.

Child labour remediation must be guided by the best interests of the child and may include access to education, continued income replacement, and support for the child's family to prevent the child from returning to labour.

4.2. NO FORCED LABOUR

All work must be freely chosen. Workers must never be required to pay recruitment fees, surrender identity documents, or lodge deposits. Freedom of movement must be respected at all times. Samsøe Samsøe has zero tolerance for any form of modern slavery, in line with ILO Conventions 29 and 105 and the Modern Slavery Act 2015.

Migrant workers must receive equal treatment to local workers. They must retain access to their identity and travel documents, receive contracts in a language they understand, and must not be charged recruitment fees, deposits, or excessive fees for accommodation, food, transport, or other services.

4.3. FAIR TREATMENT & NON-DISCRIMINATION

Every worker must be treated with dignity and respect. Discrimination based on gender, race, religion, age, disability, sexual orientation, political opinion, or any other protected characteristic is strictly prohibited. The workplace must be free from all forms of harassment, abuse, and violence. Disciplinary procedures must never involve physical or psychological abuse.

4.4. WAGES & WORKING HOURS

Wages must meet or exceed the applicable legal minimum at all times. Overtime must be voluntary, compensated at a premium rate, and must not exceed 12 hours per week. Standard working hours must not exceed 48 hours per week. Workers must receive a pay slip each pay period and be paid at least monthly.

Samsøe Samsøe recognises that legal minimum wages are a floor, not a ceiling. Suppliers are expected to assess the gap between wages paid and a credible living wage benchmark and to develop a realistic plan to close that gap over time. Suppliers must provide wage data upon request and must not use wage deductions as a disciplinary measure.

Samsøe Samsøe recognises that excessive overtime is a recurring risk in apparel production. Suppliers must ensure overtime remains voluntary, exceptional, legally compliant, and safely managed. Where excessive overtime is identified, suppliers must investigate root causes and work with Samsøe Samsøe on corrective actions, which may include production planning, capacity management, workforce planning, or purchasing-practice dialogue.

4.5. FREEDOM OF ASSOCIATION

Workers have the right to form and join trade unions and to bargain collectively without interference or retaliation. Where national law restricts these rights, alternative mechanisms must be provided to allow workers to express concerns freely.

4.6. REGULAR EMPLOYMENT

Every worker must receive a written employment contract in a language they understand before starting work. Migrant workers and homeworkers must receive the same rights and protections as locally-employed workers. Pregnant workers must be provided safe conditions and appropriate support.

4.7. GRIEVANCE MECHANISMS

Suppliers must provide accessible, confidential channels for workers to raise concerns without fear of retaliation. Workers and supply chain stakeholders may also raise concerns confidentially through Samsøe Samsøe's grievance channels, including the whistleblower portal and other channels communicated to suppliers and workers. Suppliers must display or communicate grievance information in a language workers understand, record and investigate all complaints, resolve them in a timely manner, and must not retaliate against anyone raising a concern in good faith.

5. HEALTH & SAFETY

Suppliers must maintain a safe and hygienic working environment across all facilities, including any worker accommodation. At a minimum:

- A formal OHS management system must be in place with regular risk assessments and inspections.
- Emergency exits must be clearly marked and freely accessible; fire alarms, firefighting equipment, and first aid must be available at all times.
- Clean drinking water, sanitation, rest areas, and safe food storage must be provided.
- PPE must be provided free of charge to all workers, including homeworkers.
- All workers must receive documented OHS training in a language they understand, including fire and evacuation procedures.
- Chemical safety data sheets must be available and observed for all hazardous substances.

Health and safety responsibility must be assigned to a named senior manager. Samsøe Samsøe must be notified promptly of any serious incidents or risks.

6. ENVIRONMENT

6.1. GENERAL

Suppliers must comply with all applicable environmental laws and provide accurate data on energy use, water consumption, wastewater, and emissions upon request.

Environmental impact must be monitored continuously and waste managed in line with legal requirements.

Suppliers must avoid sourcing materials linked to illegal deforestation, ecosystem conversion, biodiversity loss, or harm to protected species. Where relevant, suppliers must provide origin, certification, and traceability documentation to demonstrate responsible sourcing of natural, animal-derived, forest-derived, and land-based materials.

6.2. CHEMICALS

Suppliers must maintain a complete chemical inventory and handle, store, and dispose of all substances safely in line with applicable law and our Restricted Substances List (RSL), based on REACH. Material Safety Data Sheets must be kept for all chemicals.

Wet processing facilities must hold OEKO-TEX® Standard 100 certification or equivalent. Full requirements are set out in our RSL and Product Quality Manual.

6.3. WATER

Suppliers must use water responsibly, treat all wastewater to legal standards before discharge, and install appropriate treatment facilities. Water consumption and quality data must be shared with Samsøe Samsøe upon request.

6.4. ENERGY & EMISSIONS

Emissions must be monitored and managed as required by law. Suppliers must minimise air freight on bulk production and review energy use regularly.

We encourage suppliers to align with science-based climate targets and transition to renewable energy where feasible.

Suppliers must work to reduce unnecessary plastic use and prevent pollution from plastics, packaging, synthetic fibres, and microfiber release. Where relevant, suppliers must support mitigation practices in production, material handling, wastewater management, and packaging choices.

6.5. WASTE

Factories must operate a waste-sorting system to maximise recycling and minimise landfill. Detailed records of waste generation must be maintained.

Suppliers must prioritise waste prevention, reuse, recycling, and responsible disposal, in that order. Production leftovers, trims, packaging, defective products, and Samsøe Samsøe-branded goods must not be dumped, burned, illegally disposed of, or destroyed without prior written approval.

7. ETHICAL STANDARDS

7.1. ANTI-CORRUPTION

Samsøe Samsøe has zero tolerance for bribery and corruption. Suppliers must not offer, give, solicit, or accept payments, gifts, or hospitality intended to gain business advantage. Clear anti-corruption policies must be in place and communicated to all staff. No worker may be penalised for refusing to engage in corrupt practices.

7.2. ANIMAL WELFARE

All animal-derived materials must be sourced in accordance with the Five Freedoms established by the World Organisation for Animal Health:

- Free from hunger and thirst
- Free from discomfort
- Free from pain, injury, and disease
- Free to express normal behaviour
- Free from fear and distress

Samsøe Samsøe does not accept:

- Angora rabbit hair
- Mulesed wool
- Fur or leather not derived as a co-product of the meat industry
- Down or feathers from live plucking or force-feeding practices
- Exotic animal skins or hair
- Materials from the CITES list and IUCN red list of endangered species.

Suppliers must aim to source all wool from responsible sources, certified to Responsible Wool Standard (RWS) or equivalent best practices.

Down must be certified to the Responsible Down Standard (RDS). Cashmere must be certified to the Good Cashmere Standard (GCS). Leather must be sourced from tanneries recognised as silver or gold standard by the Leather Working Group (LWG) with certifications of Occupational Health & Safety Management Systems (OHSAS), Environmental Management Systems (ISO14001), and Quality Management Systems (ISO 9001). Suppliers must provide certification, origin, and traceability documentation for animal-derived materials upon request.

7.3. RESPONSIBLE SOURCING

Suppliers must source raw materials responsibly, ensuring production does not negatively impact human rights or the environment.

Our material strategy targets 90% preferred fibres across all collections by 2030. Suppliers must adhere to our Material Matrix and any sourcing restrictions we communicate.

Suppliers must not substitute materials, trims, components, production locations, subcontractors, or processes without prior approval from Samsøe Samsøe.

Sustainability claims, fibre compositions, country-of-origin information, certifications, and product attributes must be accurate, verifiable, and supported by documentation.

8. TRANSPARENCY & COMPLIANCE

8.1. TRACEABILITY

Suppliers must be able to demonstrate the origin of materials and the location of all production processes used to manufacture Samsøe Samsøe products, from raw material to finished goods. Suppliers must declare and keep up to date a full list of subcontractors and production sites, including any Tier 2 facilities and wet-processing units, and must notify Samsøe Samsøe before introducing any new subcontractor.

Suppliers must declare any small workshops or homeworkers to Samsøe Samsøe before engaging them for production.

All subcontractors and Tier 2 suppliers must sign this Code of Conduct and comply with its requirements. Samsøe Samsøe may request supporting documentation, such as purchase records, certificates of origin, or chain-of-custody certification, to verify traceability claims at any point in the supply chain.

8.2. AUDITS

Samsøe Samsøe reserves the right to conduct social, environmental, and quality audits at any production site in our supply chain, announced or unannounced, carried out either directly or through a third party such as amfori BSCI or an equivalent scheme. Suppliers must grant full and unrestricted access to facilities, workers, and relevant records and documentation.

Workers must be able to speak with auditors confidentially and without management presence or fear of retaliation. Suppliers must not coach workers, alter records, or otherwise interfere with the integrity of an audit.

Valid third-party audit reports (e.g. amfori BSCI, SMETA) and relevant certifications must be shared with Samsøe Samsøe upon request and kept up to date.

8.3. NON-COMPLIANCE

Where non-compliance is identified, suppliers must provide a time-bound corrective action plan (CAP) and report on progress until all findings are closed. Zero-tolerance issues, including child labour, forced labour, and serious health and safety risks, require immediate remediation.

Failure to cooperate with audits, falsification of records or information, or failure to implement an agreed corrective action plan may result in suspension or termination of the business relationship.

Our Supplier Self-Assessment Checklist outlines the specific evidence, documentation, and certifications suppliers should be prepared to provide to demonstrate compliance with this Code.

9. COMMITMENT & SIGNATURE

By signing the below, you commit on behalf of your employer - the supplier - to adhere to the guidelines set forth above.

Owner of policy: Lucille Garrido Jeudi
Approved by: Femme van Gils
Version No.: 3.0
Year: 2026
Signed by: Peter Sextus (Samsøe Samsøe)

Signed by: _____ (Supplier)

Date, Signature

Date, Signature

PLEASE RETURN THIS PAGE SIGNED AND STAMPED TO YOUR SAMSØE SAMSØE CONTACT PERSON.

For inquiries: csr@samsoe.com

