


	Human Rights Policy (MD-11-00-001)	
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one2zero , SAG Tourismus, Salzburg AG, Sbg.
Netz, SLV GmbH

1. Aim

Respect for human rights is not merely a compliance issue, but our fundamental corporate principle. This Human Rights Policy makes this principle actionable: It consolidates previously fragmented human rights requirements from various Group policies into a suitable due diligence process and simultaneously serves as a formal prerequisite for regulatory requirements.

The aim of this policy is to establish uniform framework conditions for the respect of human rights within the Salzburg AG Group and along its value chain.

It applies to all companies within the Salzburg AG Group ("Group companies") in which Salzburg AG holds a majority stake, either directly or indirectly.

If you have any questions, please contact the Minimum Social Safeguard (MSS) Officer of the Salzburg AG Group.

MMag. Michael Baminger M.B.L.-HSG

DI Herwig Struber, MSc.

2. Principles

1 Introduction


The Salzburg AG Group is committed to respecting and protecting human rights in all areas of its business operations and throughout its value chain, and to promote compliance within its sphere of influence. This policy determines how the Salzburg AG Group fulfills its responsibility to respect human rights.

Respect for international human rights is an integral part of the corporate culture and forms the basis for responsible conduct.

The Salzburg AG Group's framework is based on internationally recognized standards, in particular:

- the UN Guiding Principles on Business and Human Rights,
- the OECD Guidelines for Multinational Enterprises,
- the principles and rights of the International Labour Organization (ILO), including the eight core conventions (e.g., freedom of association, prohibition of forced and child

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labor, equal treatment), as well as the International Bill of Human Rights (Universal Declaration of Human Rights, International Covenant on Civil and Political Rights, International Covenant on Economic, Social and Cultural Rights).

This policy applies to all employees of the Salzburg AG Group, as well as to its business partners and suppliers. Furthermore, the Salzburg AG Group is committed to respecting the human rights of its customers and neighbors and to take appropriate, realistic, and effective measures to ensure non-discriminatory, safe, and transparent access to all services.

2 Core Principles

The values already established in the Code of Conduct are supplemented by the following commitments to uphold human rights. In doing so, the Salzburg AG Group adheres in particular to the following guiding principles:

- **Non-discrimination, diversity & equal treatment**
- **Freedom of association and collective bargaining**
- **Prohibition of child labor**
- **Prohibition of forced labor**
- **Health and safety**
- **Fair wages and working hours**
- **Privacy and data protection**

All employees who design and implement strategies, processes, or contracts take these guiding principles into account.

The guiding principles are specified below according to stakeholder groups (employees, workers in the value chain, customers, and residents).

2.1 Key tools and processes for upholding human rights


The protection of human rights is a shared responsibility of all divisions within the Salzburg AG Group. In addition to integration into all business processes, there are key instruments and measures specifically focused on human rights-related issues.

2.1.1 Protection of the human rights of employees of the Salzburg AG Group

The Salzburg AG Group bears a special responsibility toward its employees and ensures that their rights are fully respected. The key guiding principles are:

- **Non-discrimination, diversity & equal treatment**
The Salzburg AG Group promotes equal opportunity and equity, equal treatment, and a discrimination-free work environment. Structured diversity management, a dedicated internal contact point for equal opportunities, and a Group Ambassador (DEI Ambassador) ensure implementation.
- **Freedom of Association & Collective Bargaining**
The Salzburg AG Group respects the right to organize and engage in collective bargaining and provides the facilities and information required by law.

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- **Prohibition of Child Labor**
No employment of individuals under the legal minimum age as defined by the Child and Youth Employment Act (KJBG). Minors are protected from hazardous work.
- **Prohibition of forced labor**
All employment relationships are voluntary and may be terminated in compliance with statutory notice periods.
- **Health & Safety**
The Salzburg AG Group ensures safe working conditions in accordance with the Austrian Employee Protection Act. The Salzburg AG Group voluntarily undergoes assessments and audits (e.g., ISO 45001 certification).
- **Fair Wages & Working Hours**
Employment relationships are compensated at least in accordance with the collective bargaining agreement. Working hours comply with legal requirements, including rest periods, breaks, and vacation time.
- **Privacy & Data Protection**
Personal data is processed exclusively within the scope of the employment relationship and in accordance with the GDPR and the national Data Protection Act (DSG). Technical and organizational measures safeguard the data against misuse.

2.1.2 Respect for human rights in the value chain

The Salzburg AG Group expects all suppliers, contractors, and other business partners to comply with international human rights standards and bases its approach on predefined guiding principles, both during the initial engagement and throughout the ongoing business relationship. Suppliers and contractors must meet at least the same standards that the Salzburg AG Group applies to itself.

Accordingly, human rights-related expectations are also an integral part of the General Terms and Conditions of Purchase. These include fair working conditions, including reasonable working hours and compensation, occupational safety and health protection, respect for freedom of association and the right to collective bargaining, the right to non-discrimination, the prohibition of harassment, the prohibition of child and forced labor, respect for local communities and indigenous peoples, and compliance with environmental standards.


Procedures for violations

If violations of these guiding principles are identified, suppliers and contractors are required to immediately remedy the misconduct. In the event of gross or repeated violations, measures will be taken in accordance with the specified ISO management systems, up to and including the termination of the business relationship.

Further development

The Salzburg AG Group is continuously expanding its supplier's screening processes, including digital solutions, risk analyses, and a Code of Conduct for suppliers.

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2.1.3 Protection of the human rights of the Salzburg AG Group’s customers and neighbors


As a key infrastructure service provider, the Salzburg AG Group ensures that its products¹ and services are accessible, secure, and transparent. In doing so, the Salzburg AG Group pays particular attention to upholding the human rights of its customers and residents. In doing so, the Salzburg AG Group adheres to the following guiding principles:

- **Non-discrimination, diversity, equal treatment & accessibility**
The Salzburg AG Group designs its range of services to ensure that equal opportunities, equal treatment, and diversity are taken into account. Barrier-free access to its services is a central goal. Continuous improvement measures are implemented in this area. In addition to barrier-free access to information, this also includes structural measures.
- **Health & safety**
The Salzburg AG Group sets high safety standards for its products and services. Additionally, the Salzburg AG Group conducts awareness campaigns to empower customers and residents to safeguard their own safety and offers comprehensive training for relevant stakeholders.
The Salzburg AG Group sets high standards regarding environmental protection. The Salzburg AG Group places particular emphasis on quality of life and safety to protect the health of its customers and residents in the vicinity of energy infrastructure (including during construction projects and the operation of facilities).
- **Privacy protection & data protection**
Personal data is processed only to the extent necessary and is protected in accordance with the GDPR and national data protection laws. The Salzburg AG Group implements technical and organizational measures to prevent unauthorized access.
- **Transparency & fairness**
The Salzburg AG Group provides its customers and neighbors with clear, comprehensible, transparent, and timely information and refrains from misleading marketing practices. The goal is to enable informed decisions and, where appropriate, participation.

3 Human rights due diligence process

The Salzburg AG Group conducts a regular, structured human rights due diligence process to identify, prevent, and mitigate potential and actual adverse human rights impacts, both in relation to its own employees and throughout the value chain. This process is an integral part of the Salzburg AG Group’s risk management system and follows the model of ISO standards. The steps of the due diligence process in accordance with the UN Guiding Principles on Business and Human

¹ The basic supply of electricity and water provided by Salzburg AG is inherently accessible, reliable, and transparent.

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Rights as well as the OECD Guidelines for Multinational Enterprises have been incorporated into this model.

Key steps of the due diligence process based on the PDCA model:

1. PLAN

- a. Definition/review of human rights requirements
- b. Impact analysis: Identification and prioritization of human rights impacts in the company's own activities and throughout the value chain, including stakeholder dialogue and a grievance mechanism.
- c. Integration into governance: Defining responsibilities, resources, and processes.

2. DO

- a. Preventive measures: Implementation of guidelines, supplier code of conduct, training for employees and, where applicable, for suppliers, contractors, and business partners. Due regard is given to the proportionality of the measures.
- b. Contract design: Defining human rights requirements in supplier contracts and general terms and conditions of purchase.

3. CHECK

- a. Monitoring: Monitoring the effectiveness of measures.
- b. Audits & Assessments: Internal and, where applicable, external audits, risk reviews.
- c. Indicators & KPIs: Measuring progress using defined metrics.

4. ACT

- a. Corrective actions: Immediate correction and remediation in the event of violations.
- b. Adjustment of processes and guidelines.
- c. Reporting: Transparent communication (e.g., in the sustainability report in accordance with CSRD).


Sources of information and methods:

- Research (e.g., industry initiatives, databases).
- Double materiality analysis, including mapping of the Salzburg AG Group's value chain.
- Tool-supported, ongoing risk analysis of suppliers as well as self-disclosures from suppliers.
- Inputs from compliance, risk management, and other departments.
- Automated whistleblower system Fair.Sprechen for internal and external reports.
- Risk analyses from relevant departments.

Implementation and monitoring

The Salzburg AG Group ensures compliance with all key criteria through internal control processes, regular audits, and monitoring based on defined metrics. In addition to an internal contact point for equal opportunities, it also operates a reporting system (including the

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Fair.Sprechen whistleblowing system) that is accessible to external stakeholders for reporting potential human rights violations.

Integration and further development

The human rights due diligence assessment is part of the double materiality analysis, which was conducted for the first time as part of the 2025 CSRD reporting. Starting in 2026, a standardized process will be established and integrated into the risk management system.

Transparency and reporting

All steps are documented and reviewed regularly. Results are incorporated into the ongoing process of sustainability reporting in accordance with the CSRD.

4 Governance and responsibilities

Overall responsibility for the implementation of this Human Rights Policy lies with the Executive Board of the Salzburg AG Group. Operational responsibility is assumed by the relevant departments themselves. Support is provided by the MSS Officer.

Compliance with the due diligence process is monitored by the ICS (Internal Control System) with support from the MSS Officer and the relevant departments as part of the PDCA process. The Executive Board is kept informed through regular reports from the MSS Officer regarding the status and any risks.

Monitoring and reporting

To ensure the effectiveness of this policy, a monitoring system will be established. This system will include the collection of relevant metrics, audits, and checks, as well as integration into the annual sustainability report in accordance with the CSRD.

Transparency toward stakeholders is ensured through regular reporting to relevant stakeholders, with the involvement of the MSS representatives.

5 Grievance mechanism

The Salzburg AG Group provides an automated whistleblowing system ("Fair.Sprechen") for internal and external reports. Among other things, this system can be used for (anonymous) reporting of human rights violations and is available to both employees and external stakeholders (suppliers, customers, neighbors, NGOs). The automated whistleblowing system can be accessed via the following link: <https://salzburg-ag.integrityline.app/?lang=de>.


Complaints may be submitted anonymously and are treated confidentially as part of the internal processing procedure (need-to-know principle). Processing is conducted in accordance with the provisions of the Austrian "HinweisgeberInnenschutzgesetz" (öHSchG); whistleblowers are also protected from retaliation in this regard.

All reports are reviewed within defined timeframes and, if necessary, forwarded to the relevant internal departments responsible for handling them (e.g., the internal contact point for equal opportunities) in accordance with internal processes; in cases of confirmed violations, appropriate remedial measures are taken on a case-by-case basis.

6 Link to other policies

This Human Rights Policy is closely linked to other group policies, in particular:

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- Management Directive Compliance Code (esp. Code of Conduct)
- HSE Management Policy
- Standard Section 4.6 Integration of Human Factors ISO 9001 and ISO 45001
- All relevant internal instructions of the Salzburg AG Group

Transparency:

To meet legal requirements (reporting in accordance with CSRD, EU Taxonomy MSS) and to ensure traceability for all stakeholders, this directive is publicly accessible. It is published on the Salzburg AG Group’s corporate website at <https://www.salzburg-ag.at/> and updated regularly.

7 Continuous improvement

The Salzburg AG Group reviews this policy regularly and adapts it as needed to new legal requirements, international standards, or internal developments. A review takes place at least every two years.

8 Training and communication

The Salzburg AG Group ensures that this Human Rights Policy is communicated to all relevant internal and external stakeholders.

Internal communication: Publication in the Salzburg AG Group’s document management system, integration into onboarding processes, and regular awareness campaigns, for example on the intranet.

Training: Mandatory training for employees in relevant roles (e.g., Procurement, HR, Compliance, HSE).

External communication: Informing suppliers, contractors, and business partners about the requirements of this policy.