

Code of Conduct for Business Partners

1. Introduction/Preamble

KG Deutsche Gasrußwerke GmbH & Co (hereinafter referred to as the "**Company**") is committed to environmentally and socially responsible corporate governance. We expect the same conduct from all our business partners. We also require our employees to observe the principles of environmental, social and ethical conduct and to integrate them into the corporate structure. We also strive to continuously optimise our business activities and products in terms of sustainability and call on our business partners to contribute to this in the spirit of a holistic approach.

For our cooperation, we expect our business partners to comply with the principles set out below. Our contractual partners must undertake to comply with the principles and requirements of the Code of Conduct and endeavour to contractually require their subcontractors to comply with the standards and rules set out in this document.

This Code of Conduct is based on national laws and regulations such as the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), as well as international conventions such as the United Nations Universal Declaration of Human Rights, the Children's Rights and Business Principles, the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization's international labour standards.

2. Requirements for Business Partners

2.1 Social Responsibility

- **Prohibition of Forced Labour**

No forced labour, slave labour or any comparable form of labour may be used. All work must be undertaken voluntarily and without threat of penalty. Employees must be free to terminate their work or employment relationship at any time. Furthermore, workers must not be subjected to unacceptable treatment, such as psychological abuse, sexual or personal harassment or humiliation. Security forces must not be commissioned or used where their

deployment would result in persons being treated inhumanely or degradingly, being injured, or having their freedom of association impaired.

- **Prohibition of Child Labour**

Child labour must not be used at any stage of production. Business partners are required to comply with the recommendation in the ILO conventions (ILO = International Labour Organization) on the minimum age for the employment of children. Accordingly, the age must not be lower than the age at which compulsory schooling ends under the law at the place of employment and must in no case be below 15 years. If children are found to be working, the business partner must document the measures to be taken to remedy the situation and enable the children to attend school. The rights of young workers must be protected. Persons under 18 must not be employed in work that is harmful to the health, safety or morals of children. Special protective regulations must be observed.

- **Fair Remuneration**

Remuneration for regular working hours and overtime must comply with the national statutory minimum wage or customary industry minimum standards, whichever is higher. Employees must be provided with all benefits required by law. Wage deductions as disciplinary measures are not permitted. The business partner must ensure that employees receive clear, detailed and regular written information on the composition of their remuneration.

- **No Fee Policy**

Prospective employees must not be misled about the nature of the work, and employees must not be charged recruitment fees or unreasonable transport costs. Employees' identity documents must not be confiscated, destroyed or concealed, nor may access to them be denied. Employees must not be required to use accommodation provided unless there is an operationally necessary reason.

- **Fair Working Hours**

Working hours must comply with applicable laws or industry standards.

- **Freedom of Association**

The right of workers to form and join organisations of their choice, engage in collective bargaining and strike must be respected. Employee representatives must be protected from discrimination. Workers must not be discriminated against on the basis of establishing, joining or being a member of such an organisation. Employee representatives must be granted free access to their colleagues' workplaces to ensure that they can exercise their rights lawfully and peacefully.

- **Prohibition of Discrimination**

Discrimination or unequal treatment of employees in any form is prohibited unless it is justified by the requirements of the employment. This applies, for example, to disadvantages based on gender, race, caste, national, ethnic or social origin, skin colour, disability, health status, political belief, origin or worldview, religion, age, pregnancy or sexual orientation. The personal dignity, privacy and personal rights of every individual are respected.

- **Occupational Health and Safety**

The business partner is responsible for providing a safe and healthy working environment. By establishing and applying appropriate occupational safety systems, the necessary preventive measures are taken against accidents and damage to health that may arise in connection with the work. Employees are provided with access to sufficient drinking water and clean sanitary facilities.

- **Preservation of Natural Livelihoods**

The business partner must not, in violation of legitimate rights, deprive persons of land, forests or waters whose use secures their livelihood. The business partner must refrain from harmful soil changes, water and air pollution, noise emissions and excessive water consumption where this harms human health, substantially impairs the natural basis for food production, or prevents persons from accessing safe drinking water or sanitary facilities.

- **Handling of Conflict Minerals**

For the conflict minerals tin, tungsten, tantalum and gold, as well as other raw materials such as cobalt, the Company establishes processes in accordance with the Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from

Conflict-Affected and High-Risk Areas, and expects the same of its business partners.

- **Grievance Mechanisms**

The business partner must appropriately communicate to its employees any information received from KG Deutsche Gasrußwerke GmbH & Co. concerning access to, responsibility for and the conduct of a grievance procedure. The grievance procedure must be accessible to persons affected by disadvantage. Where no such information has been provided, the business partner itself is responsible, at operational level, for establishing an effective grievance mechanism for individuals and communities that may be affected by adverse impacts.

2.2 Environmental Responsibility

- **Handling of Waste and Hazardous Substances**

The prohibitions on the export of hazardous waste under the Basel Convention of 22 March 1989, as amended, must be observed. Chemicals or other materials that pose a hazard if released into the environment must be identified and handled in such a way as to ensure safety when they are handled, transported, stored, used, recycled or reused, and disposed of. Mercury must be used in accordance with the prohibitions of the Minamata Convention of 10 October 2013, and persistent organic pollutants must be used in accordance with the Stockholm Convention of 23 May 2001, as amended.

- **Reducing the Consumption of Raw Materials and Natural Resources**

The use and consumption of resources during production, including water and energy, and the generation of waste of all kinds must be reduced as far as possible.

- **Energy Consumption and Efficiency**

Cost-effective solutions must be found to improve energy efficiency and minimise energy consumption.

2.3 Ethical Business Conduct

- **Fair Competition**

The standards of fair business conduct, fair advertising and fair competition must be observed. Applicable antitrust laws must also be complied with; in dealings with competitors, these prohibit in particular agreements and other activities that influence prices or terms and conditions.

- **Confidentiality/Data Protection**

The business partner is obliged to meet the reasonable expectations of its client, suppliers, customers, consumers and employees with regard to the protection of private information. When collecting, storing, processing, transmitting and disclosing personal information, the business partner must comply with data protection and information security laws and regulatory requirements.

- **Intellectual Property**

Intellectual property rights must be respected; transfers of technology and know-how must be carried out in a manner that protects intellectual property rights and customer information.

- **Integrity/Bribery and Improper Advantage**

The highest standards of integrity must form the basis of all business activities. The business partner must pursue a zero-tolerance policy prohibiting all forms of bribery, corruption, extortion and embezzlement.

3. **Implementation of the Requirements**

We expect our business partners to identify risks within their supply chains and take appropriate measures. In the event of suspected violations and in order to safeguard supply chains with heightened risks, the business partner will inform the Company promptly and, where appropriate, regularly of the identified violations and risks and the measures taken.

The Company verifies compliance with the standards and rules set out in this document using a self-assessment questionnaire. Depending on the risk assessment, the Company may require certification of compliance with the human rights and environmental standards required by law.

If a violation of the provisions of this Code of Conduct is identified, the Company will notify the business partner promptly in writing within one month and grant it a reasonable cure period in which to bring its conduct into compliance with these provisions. If a remedy is not possible within the foreseeable future, the business partner must notify the Company without delay and, together with the Company, develop a plan and timetable to end or minimise the violation. If the violation was culpable and either the cure period expires without remedy or the measures set out in the plan fail to remedy the violation by the end of the timetable, and if continuing the contract until its ordinary termination would be unreasonable for the Company and no less severe measure is available, the Company will terminate the business relationship.