

# ROMMELAG CODE OF CONDUCT

# CONTENTS

<b>1. PREFACE</b>	<b>3</b>
<b>2. PREAMBLE</b>	<b>4</b>
<b>3. SCOPE OF APPLICATION</b>	<b>5</b>
<b>4. HUMAN RIGHTS POLICY</b>	<b>7</b>
4.1 Occupational safety	7
4.2 Fair working conditions	7
4.3 Child labour, forced labour and human trafficking	8
4.4 Prohibition of discrimination and harassment	9
4.5 Protection of personal data, privacy and information security	9
4.6 Rights of local communities and deployment of security forces	9
4.7 Conflict Minerals Policy	10
<b>5. ENVIRONMENTAL POLICY</b>	<b>12</b>
5.1 Energy efficiency and climate protection	12
5.2 Water management	12
5.3 Biodiversity and ecosystems	12
5.4 Waste management and resource efficiency	13
5.5 Environmental pollution and emergency preparedness	13
<b>6. OCCUPATIONAL HEALTH AND SAFETY POLICY</b>	<b>15</b>
6.1 Company commitment to occupational health and safety	15
6.2 Risk assessment and management	16
6.3 Personal protective equipment (PPE)	16
6.4 Machine and plant safety	16
6.5 First aid and emergency measures	16
6.6 Working time and break regulations	17
6.7 Health promotion and occupational health management (OHM)	17
6.8 Training and further education	17
6.9 Communication and employee participation	17
6.10 Necessary examinations and records	18
6.11 Monitoring and evaluation of health and safety performance	18
6.12 Continuous improvement	18
<b>7. RESPONSIBLE PROCUREMENT POLICY</b>	<b>20</b>
7.1 Business Partner Code of Conduct	20
7.2 Identification of ESG risks in the supply chain at Rommelag	20
7.3 Principles of responsible procurement	21
<b>8. POLICY ON ANTI-CORRUPTION, BRIBERY AND CONFLICTS OF INTEREST</b>	<b>23</b>
8.1 Conflicts of interest	23
8.2 Corruption and bribery	23
8.3 Contributions	24
8.4 Insider information	24
8.5 Money laundering and terrorist financing	24
8.6 Fair competition	24
8.7 Accounting and financial reporting	24
<b>9. IMPLEMENTATION AND GOVERNANCE</b>	<b>26</b>
9.1 Responsibilities	26
9.2 Communication and implementation of the code of conduct	26
9.3 Review and revision	26
9.4 Complaints management	27
9.5 Contact	27

# PREFACE

**Dear readers,**

**Dear colleagues,**

**Dear friends of Rommelag,**

the Rommelag Code of Conduct is our common guideline for respectful, safe and supportive collaboration within the company and in our business relationships.

Our corporate responsibility goes beyond compliance with legal requirements. It means making ethical decisions that create long-term trust and strengthen the reputation of our company. Fair treatment of all stakeholders are at the centre of this - whether in day-to-day collaboration or in our decision-making. Respect, transparency and integrity are the cornerstones of our corporate culture.

At Rommelag we aim to take an active role in society. We expect all employees and managers to be aware of their role model function and to demonstrate behaviour that contributes to strengthening the company's reputation. This responsibility is reflected in every aspect of our business activities - from the way in which decisions are made to our use of resources and social responsibility.

The Code of Conduct is therefore not just a set of rules, but a guideline that supports our claim to responsible and future-orientated action. It creates the basis for Rommelag's sustainable success - in harmony with our own values and our responsibility towards society and the environment.



*R. Bouffleur*

Ralf Bouffleur, CEO



*G. Hansen*

Gert Hansen, CTO



*Th. Geiger*

Thomas Geiger, CFO

# PREAMBLE

This document sets out the principles according to which we fulfil our social responsibility as an international company. Respecting human rights, protecting our environment and maintaining fair working conditions is the basis of all our activities. As part of our business activities, we strive to minimize any negative impact on people and the environment and to promote sustainable business practices.

We are committed to the fair treatment of all people who come into contact with our actions as a company. We are committed to reviewing and continuously improving the environmental compatibility, sustainability and resource conservation of our products, services, processes and locations. We see it as an integral part of socially responsible corporate governance to make a positive contribution to the preservation of our natural resources, and we accept responsibility for the environmental impact of our activities.

Fair co-operation also means that we do not tolerate any form of corruption. It is prohibited, distorts competition and harms our company, our customers and our business partners.

We are committed to the following international standards, among others:

- ▷ Universal Declaration of Human Rights (United Nations Resolution 217 A (III))
- ▷ Declaration of the International Labour Organization (ILO) on Fundamental Principles and Rights at Work (ILO Declaration on Fundamental Principles and Rights at Work)
- ▷ Principles of the UN Global Compact
- ▷ Guidelines for Multinational Enterprises of the Organisation for Economic Co-operation and Development (OECD)
- ▷ UK Modern Slavery Act 2015
- ▷ EU Regulation 821/2017 on due diligence obligations for the import of conflict minerals
- ▷ EU Directive 2019/1937 on the protection of whistleblowers

# SCOPE OF APPLICATION

The guidelines and policies of the Rommelag Code of Conduct are binding worldwide for all internal and external employees and managers of Rommelag SE & Co. KG (hereinafter referred to as "Rommelag") and all associated companies, branches and business units or companies in which a majority shareholding exists.

We also expect our business partners and direct and indirect suppliers to comply with these guidelines - along our entire supply chain.

We require compliance with all relevant laws, regulations and standards. This includes national, regional and local regulations that affect the impact of our business activities. This Code of Conduct also applies where it voluntarily goes beyond legal requirements.

FILLING YOUR NEEDS



# HUMAN RIGHTS POLICY



# HUMAN RIGHTS POLICY

This policy contains Rommelag's obligations in the following areas:

- 4.1 Occupational safety
- 4.2 Fair working conditions
- 4.3 Child labour, forced labour and human trafficking
- 4.4 Prohibition of discrimination and harassment
- 4.5 Protection of personal data, privacy and information security
- 4.6 Rights of local communities and deployment of security forces
- 4.7 Conflict Minerals Policy

The human rights of the following groups of people can or are affected along our upstream and downstream value chains:

- ▷ Own employees (including temporary staff and trainees)
- ▷ Employees of business partners and joint venture companies
- ▷ Employees in our direct and indirect supply chain

As part of the materiality analysis, we regularly identify and assess potential impacts and risks.

## 4.1 OCCUPATIONAL SAFETY

The safety, physical and mental health and well-being of all employees is our top priority. We are committed to strictly complying with the applicable labour protection laws as well as local laws and regulations for creating and maintaining safe working conditions and a healthy working environment and to observing ILO Conventions 155 of 1981 and 187 of 2009.

We integrate health and safety management practices into all aspects of our operations and eliminate or minimise chemical, biological and physical hazards in the workplace. Where such hazards cannot be eliminated, we take appropriate measures to minimise the risks to our workforce, including contractual workers.

General protective devices, safety regulations and protective devices for machines are regularly checked in accordance with legal regulations.

## 4.2 FAIR WORKING CONDITIONS

### APPROPRIATE REMUNERATION

We offer our employees competitive and performance-related remuneration, which is supplemented by agreed additional benefits and fringe benefits. Equality between men and women is important to us and we actively pursue the implementation of the General Equal Opportunities Act (AGG). We strive for an appropriate, gender-neutral remuneration system worldwide in accordance with ILO Convention No. 100 of 1951. We comply with the locally applicable minimum standards and minimum wages guaranteed by law in the respective economic sectors.

Wages, salaries, social benefits and other entitlements arising from the employment relationship (e.g. paid sick days, sickness-related absences or holidays) are paid by us punctually and in full at the end of each pay period in accordance with the statutory regulations and are shown transparently to employees in their pay slips.

## **WORKING HOURS**

We ensure that the applicable working time regulations are adhered to. This includes ensuring that the actual working hours correspond to the contractually agreed working hours. Any additional overtime worked is done on a voluntary basis and should not exceed the locally applicable maximum weekly working hours. Overtime is remunerated in accordance with the agreed regulations (usually the employment contract, otherwise the relevant local legislation on working hours). The applicable laws and regulations on maximum working hours, rest breaks and holidays are observed. We support our employees in achieving a work-life balance.

## **FREEDOM OF ASSOCIATION, COLLECTIVE BARGAINING AND SOCIAL DIALOGUE**

We are committed to the right of employees to form representative organisations and to conduct collective bargaining to regulate working conditions in accordance with ILO Conventions No. 87 of 1948 and No. 98 of 1949. Membership or non-membership of an employee representative body must not lead to favouritism or discrimination. At locations that do not have representation, we promote regular dialogue between employees and management.

## **TRAINING AND CAREER OPPORTUNITIES**

Rommelag supports all employees in their professional success through training programmes and opportunities for advancement. We are committed to equal opportunities. Promotion opportunities should be based exclusively on professional and personal aptitude (see prohibition of discrimination).

The deployment of temporary or external employees is subject to the applicable local statutory rules and regulations.

# **4.3 CHILD LABOUR, FORCED LABOUR AND HUMAN TRAFFICKING**

## **CHILD LABOUR AND YOUNG WORKERS**

Child labour is prohibited in all our business areas and along our supply chain. We comply with the minimum age for employment in accordance with the applicable national regulations, based on ILO Convention No. 138 of 1973. Children must not be prevented from their education through gainful employment and thus restricted in their development.

This applies in particular to the worst forms of child labour for children and young people under the age of 18, such as hazardous, slavery-like or immoral activities in accordance with ILO Convention No. 182 of 1999.

When it comes to the authorised employment of young people, we pay particular attention to compliance with the statutory regulations on working hours, rest breaks and hazardous work. This includes prohibiting any activities that could jeopardise the physical or mental health and development of young people.

## **FORCED LABOUR, DEBT BONDAGE AND HUMAN TRAFFICKING**

All activities in our working environment are carried out by our employees voluntarily and without coercion or threat of punishment. All employment relationships can be terminated with reasonable or statutory notice. Forced or unlawful compulsory labour is strictly prohibited in our business activities up to the origin of the supply chain. This includes all forms of modern slavery and human trafficking.

No one may be forced to work under threat of punishment or forced to deposit money or original documents (e.g. identity card, passport or residence permit) at the beginning or during the employment relationship. All employees are free to move around the workplace and have the right to leave the premises during and outside working hours (in accordance with ILO Conventions No. 29 of 1930 and No. 105 of 1957).

Furthermore, we ensure that no fees or other charges are demanded from future employees during the recruitment process by us or any partners involved. All employment relationships are based on a written contract. Rommelag will ensure that the terms of the employment relationship are understood by the employee.



## 4.4 PROHIBITION OF DISCRIMINATION AND HARASSMENT

Openness, diversity, inclusion and integration are fundamental values of Rommelag's corporate culture. We promote diversity and create non-discriminatory and inclusive working conditions (in accordance with ILO Convention No. 111 of 1958). All employees have the right to fair, courteous and respectful treatment by superiors, employees and colleagues. All employees are obliged to respect the personal sphere of other employees.

Sexual harassment and violence in any form are prohibited. This also includes harsh or inhumane treatment, corporal punishment, psychological or physical coercion, bullying or verbal abuse of employees and the threat of such treatment. These offences are punished within the company to the extent permitted by law.

Equal treatment is an important principle of human dignity. We are committed to gender equality and we do not tolerate discrimination or unequal treatment of any kind. Throughout our supply chain, we are committed to ensuring that no person is disadvantaged, favoured or harassed on the basis of characteristics such as gender, skin colour, religion, nationality, political or other beliefs, ethnic origin, disability, age, sexual identity, sexual orientation or any other characteristic protected by local law, such as membership of a national minority, pregnancy or former military service. Should treatment in such or similar form by Rommelag employees or business partners become known, this may result in immediate termination or cancellation of the employment or business relationship without notice.

## 4.5 PROTECTION OF PERSONAL DATA, PRIVACY AND INFORMATION SECURITY

We are committed to protecting the personal rights of employees, customers and other business partners with regard to the use of their personal data. We use and protect all information at our sites in accordance with the EU General Data Protection Regulation or corresponding local legislation. Data is collected, processed, secured and deleted in accordance with its classification. We ensure in our IT infrastructure that data is stored securely against unauthorised access.

We expect our employees and business partners to ensure that confidential data is not published or passed on to third parties without authorisation. Every person has the right to information, correction, blocking or deletion of his/her personal data in accordance with the legal requirements.

## 4.6 RIGHTS OF LOCAL COMMUNITIES AND DEPLOYMENT OF SECURITY FORCES

In line with our policies, we act responsibly towards local communities, protect the rights of indigenous people and landowners where they are affected by our business activities, and treat all members of society fairly and with dignity and respect. When we use security services to protect our operations, we contractually require them to comply with international guidelines and standards on the use of force and all internationally recognised human rights. Through appropriate guidelines and measures, we ensure that our service providers are advised accordingly and trained as required.

## 4.7 CONFLICT MINERALS POLICY

Our purchasing strategy is fundamentally based on avoiding negative human rights impacts through the handling of raw materials. Some of the raw materials used in the manufacture of our products can be hazardous to people and the environment during procurement and processing and require special measures. We are committed to the due diligence obligations in the supply chain set out in EU Regulation 821/2017 for the import of tin, tantalum, tungsten, their ores and gold from conflict-affected and high-risk areas.

FILLING YOUR NEEDS



# ENVIRONMENTAL POLICY

# ENVIRONMENTAL POLICY

This environmental policy contains the obligations of Rommelag in the following areas:

- 5.1 Energy efficiency and climate protection
- 5.2 Water management
- 5.3 Biodiversity and ecosystems
- 5.4 Waste management and resource efficiency
- 5.5 Local and accidental environmental pollution and emergency preparedness

We regularly identify and evaluate environmental and other potential risks in risk analyses. Rommelag will develop strategies for the management of material impacts, risks, dependencies and opportunities for environmental risks in the context of our business activities.

## 5.1 ENERGY EFFICIENCY AND CLIMATE PROTECTION

We are committed to monitoring and reducing our energy consumption and promoting renewable energy sources. This includes investing in energy-efficient technologies and the use of energy-efficient appliances, implementing appropriate lighting and heating controls and promoting employee awareness of the economical use of energy.

At the same time, we strive to minimise the consumption of fossil fuels in order to reduce greenhouse gas emissions. We actively promote the use of renewable energy sources.

We have defined our targets for reducing greenhouse gas emissions in line with the goals of the Paris Climate Agreement, the climate targets of the European Union and the criteria of the Science Based Targets Initiative (SBTi):



### OUR GOALS

CO<sub>2</sub> emissions reduction

**Reduction of 42%** in Scope 1,2 emissions in 2030 (near-term target, base year 2021)

**Reduction of 95%** in Scope 1,2 emissions in 2050 (net zero target, base year 2021)

**Reduction of 25%** in Scope 3 emissions in 2030 (base year 2023)

## 5.2 WATER MANAGEMENT

Rommelag is committed to using water resources efficiently and promoting water conservation. This also includes regularly monitoring waste water and other water pollution caused by our business activities and minimising potential damage to the environment.

## 5.3 BIODIVERSITY AND ECOSYSTEMS

As part of the materiality analysis, we identify and assess the impacts and risks associated with biodiversity and ecosystems at our sites. As part of our commitment to environmental protection, we take care to minimise the negative impact of our operational activities on biodiversity.

## 5.4 WASTE MANAGEMENT AND RESOURCE EFFICIENCY

We are committed to using resources efficiently, minimising waste and promoting the reuse of recyclable materials.

The aim is to reduce the environmental footprint of production and our products over their entire life cycle. Where possible, we endeavour to use recycled raw materials and support the principles of a circular economy.

**PRODUCT DEVELOPMENT:** We integrate environmentally friendly design principles into the product development process. This includes the assessment of the social and ecological impact of materials and processes, the reduction of hazardous substances, energy efficiency and the reduction of CO2 emissions, as well as the recyclability of our products.

**LIFE CYCLE ANALYSES:** In collaboration with our suppliers and customers, Rommelag endeavours to identify and evaluate the environmental impact of our products from raw material extraction to disposal. The findings serve as a basis for continuous improvement.

## 5.5 ENVIRONMENTAL POLLUTION AND EMERGENCY PREPAREDNESS

Rommelag strives to minimise local or accidental environmental pollution and is actively committed to accident prevention and management in order to prevent or minimise potential negative impacts on the environment. This includes the creation and communication of emergency plans that describe clear procedures and responsibilities for an effective response in the event of an emergency.

In the event of an environmental incident, Rommelag will respond quickly and effectively to minimise impact, limit damage and take all necessary steps to restore environmental integrity.

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# OCCUPATIONAL HEALTH AND SAFETY POLICY

# OCCUPATIONAL HEALTH AND SAFETY POLICY

The Rommelag Occupational Health and Safety Policy sets out our group-wide commitments to promoting health and safety in the workplace. It serves as a guide for all Rommelag employees, contractors and partners to minimise work-related accidents and health risks. Our aim is to create a safe and healthy working environment and to ensure compliance with all relevant legal regulations.

This guideline contains Rommelag's obligations in the following areas:

- 6.1 Company commitment to occupational health and safety
- 6.2 Risk assessment and management
- 6.3 Personal protective equipment (PPE)
- 6.4 Machine and plant safety
- 6.5 First aid and emergency measures
- 6.6 Working time and break regulations
- 6.7 Health promotion and occupational health management (OHM)
- 6.8 Training and further education
- 6.9 Communication and employee participation
- 6.10 Necessary examinations and records
- 6.11 Monitoring and evaluation of health and safety performance
- 6.12 Continuous improvement

## 6.1 COMPANY COMMITMENT TO OCCUPATIONAL HEALTH AND SAFETY

Topics from this policy are anchored in the respective management systems of the Group companies that ensure the promotion of health and safety in the workplace at all times. Corresponding work and procedural instructions are regularly reviewed and adapted to current developments.

### **COMPLIANCE WITH LEGAL OBLIGATIONS**

Rommelag will comply with all relevant health and safety laws, regulations and standards. This includes national, regional and local regulations to ensure that working conditions meet the highest standards.

### **COMMUNICATION**

Rommelag will communicate openly and transparently with employees, contractors and other stakeholders on health and safety matters. This also includes audits, training and information to raise awareness of health and safety risks.

### **TRAINING AND SENSITISATION**

Rommelag will provide training to raise awareness of health and safety issues and ensure that all employees have the necessary knowledge and skills to work safely. This also includes regular training updates as part of further training programmes.

### **DOCUMENTATION AND MONITORING**

Rommelag will document and regularly monitor all health and safety measures. This includes safety inspections, accident reports and other relevant records to evaluate and improve health and safety performance.

## 6.2 RISK ASSESSMENT AND MANAGEMENT

### **RISK ASSESSMENT**

The company will carry out regular risk assessments to identify potential hazards in the workplace. This includes a comprehensive analysis of work processes, machines, substances and other factors that could affect safety.

### **RISK MANAGEMENT**

Based on the results of the risk assessments, Rommelag will implement suitable measures to minimise risks. This may include the provision of personal protective equipment, training, adjustments to work processes or other preventive measures.

## 6.3 PERSONAL PROTECTIVE EQUIPMENT (PPE)

### **PROVISION AND UTILISATION**

Rommelag will ensure that all necessary personal protective equipment is provided and used properly by employees. This includes, for example, helmets, safety glasses, safety shoes and other PPE required depending on the activity.

### **MAINTENANCE AND INSPECTION**

Rommelag will ensure that all personal protective equipment is regularly maintained, inspected and replaced as necessary. Employees are instructed to use and maintain PPE in accordance with the instructions.

## 6.4 MACHINE AND PLANT SAFETY

### **REGULAR INSPECTIONS**

Rommelag will carry out regular inspections of all machines and equipment to ensure that they comply with safety standards. Defective or unsafe machines will be taken out of service and repaired immediately.

### **INSTRUCTION AND TRAINING ON MACHINE SAFETY**

Employees who work with machines receive instruction and training on safe operation, maintenance and troubleshooting. This serves to minimise accidents in connection with machines and ensure safety in the workplace.

## 6.5 FIRST AID AND EMERGENCY MEASURES

### **FIRST AID EQUIPMENT**

Rommelag will ensure that sufficient first aid equipment is available at all relevant locations. This also includes the training of employees in first aid.

### **EMERGENCY PLANS**

Rommelag will draw up emergency plans and practise them regularly with employees. These plans are intended to ensure that the right measures are taken in the event of an accident or other emergency situation in order to minimise damage and receive help in good time.



## 6.6 WORKING TIME AND BREAK REGULATIONS

### HEALTH PROMOTION

Rommelag will ensure that working hours and break arrangements are organised in such a way as to promote the health and well-being of employees. This includes appropriate rest breaks and compliance with legal requirements regarding working hours.

### SHIFT WORK AND OVERTIME

If shift work or overtime is required, appropriate measures are taken to protect the health and safety of employees.

## 6.7 HEALTH PROMOTION AND OCCUPATIONAL HEALTH MANAGEMENT (OHM)

### HEALTH PROMOTION MEASURES

Rommelag will maintain health promotion measures to improve the well-being of its employees. This may include preventive health check-ups, sports programmes, nutritional advice and other initiatives.

### OHM PROGRAMMES

The company supports its employees with a company health management programme aimed at promoting their health and performance.

## 6.8 TRAINING AND FURTHER EDUCATION

### OCCUPATIONAL SAFETY TRAINING

Rommelag will ensure that all employees receive the necessary occupational safety training to be aware of the dangers in the workplace and to work safely.

### FURTHER TRAINING

Rommelag will provide regular training to ensure that employees are aware of current safety standards and procedures. This also includes training for new employees and regular refresher training for existing staff.

## 6.9 EMPLOYEE COMMUNICATION AND PARTICIPATION

### COMMUNICATION OF HEALTH AND SAFETY INFORMATION

Rommelag will ensure that all relevant information on health and safety policies, procedures and measures is communicated to employees. This can be done through meetings, training, information materials and other means of communication.

### EMPLOYEE PARTICIPATION

The opinions and experiences of employees are actively incorporated into the design of occupational safety measures. This is done through regular employee surveys, safety committees or other participation mechanisms.

## 6.10 NECESSARY EXAMINATIONS AND RECORDS

### **ACCIDENT INVESTIGATIONS**

In the event of an accident at work, Rommelag will immediately carry out an investigation to identify the causes and take measures to prevent future incidents.

### **DOCUMENTATION AND RECORDS**

All relevant health and safety measures, accident reports, training courses and inspections are documented and stored. These records not only serve as proof of compliance with health and safety standards, but also as a basis for future improvements.

## 6.11 MONITORING AND EVALUATION OF OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE

### **MONITORING OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE**

Rommelag will regularly monitor and evaluate occupational health and safety performance. Internal audits, accident statistics, employee surveys and other relevant data are used for this purpose.

### **MANAGEMENT ASSESSMENT**

The management of the Rommelag Group carries out an annual evaluation of the respective occupational health and safety guidelines to ensure that they continue to be appropriate and effective. If necessary, adjustments are made to take account of changing requirements and best practices.

## 6.12 CONTINUOUS IMPROVEMENT

### **MEASURES FOR IMPROVEMENT**

Rommelag will identify and implement measures to continuously improve occupational health and safety performance. This includes learning from experience, implementing best practices and continuously adapting to new requirements.

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# RESPONSIBLE PROCUREMENT POLICY

# RESPONSIBLE PROCUREMENT POLICY

Rommelag strives to create a transparent supply chain and to fulfil our responsibility towards people and our environment.

This policy covers the following topics:

- 7.1 Business Partner Code of Conduct
- 7.2 Identification of ESG risks in the supply chain at Rommelag
- 7.2 Principles of responsible procurement

## 7.1 BUSINESS PARTNER CODE OF CONDUCT

The Rommelag Code of Conduct summarises Rommelag's guiding principles and policies in accordance with internationally recognised standards and guidelines on ESG (Environmental, Social and Governance) issues. We have also anchored these requirements in our Business Partner Code of Conduct. We require our business partners to fulfil these requirements themselves and in their own supply chain, to protect the environment and to respect human rights. Compliance with these requirements is continuously monitored on the basis of the results of our risk analysis.

## 7.2 IDENTIFICATION OF ESG RISKS IN THE SUPPLY CHAIN AT ROMMELAG

The process for recording and assessing risks in the supply chains of Rommelag companies includes:

1. Declaration of principles
2. Risk analysis
  - ▷ Process
  - ▷ Implementation
  - ▷ Risk filter
  - ▷ Risk classification
3. Sustainability assessment
  - ▷ Sustainability questionnaire
  - ▷ Data collection
  - ▷ Evaluation criteria
4. Remedial measures
5. Complaint management and contacts

Rommelag carries out this process in accordance with legal requirements and communicates the results annually.

## 7.3 PRINCIPLES OF RESPONSIBLE PROCUREMENT

Rommelag endeavours to work with suppliers who promote environmental sustainability and social responsibility themselves.

In our procurement process, we record and evaluate not only quality criteria but also the social and environmental performance of our suppliers.

When procuring goods and services, Rommelag favours low-emission alternatives and promotes the use of recycled materials within the scope of legal and regulatory possibilities.

We work actively with suppliers and customers to minimise potential negative effects on people and the environment.

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# POLICY ON ANTI-CORRUPTION, BRIBERY AND CONFLICTS OF INTEREST



# POLICY ON ANTI-CORRUPTION, BRIBERY AND CONFLICTS OF INTEREST

This policy defines our standards for combating corruption and preventing money laundering as well as protecting fair competition. It covers the following topics:

- 8.1 Conflicts of interest
- 8.2 Corruption and bribery
- 8.3 Contributions
- 8.4 Insider information
- 8.5 Money laundering and terrorist financing
- 8.6 Fair competition
- 8.7 Accounting and financial reporting

## 8.1 CONFLICTS OF INTEREST

Integrity is a fundamental principle of our actions. We expect all employees to maintain an impartial relationship with our business partners and to act solely in the interests of Rommelag. As part of our activities, we avoid creating conflicts of interest and disclose potential conflicts.

A potential conflict of interest already exists if personal or own financial interests of employees influence official decisions or can influence them.

Conflicts of interest can arise directly from employees themselves or from persons close to them, in particular through shareholdings in companies, the exercise of secondary employment, in connection with memberships or in the context of personal financial circumstances. Business relationships with third parties, such as suppliers, may also be relevant.

## 8.2 CORRUPTION AND BRIBERY

Rommelag does not tolerate corruption, bribery or the granting of advantages by us or our business partners. Corruption is the abuse of a public office, a function in the economy or a political mandate to gain an advantage for oneself or a third party (in accordance with the UN Convention against Corruption).

Corruption is always characterised by a relationship of reciprocity, whereby official or business actions or decisions are to be influenced. Both active corruption (offering, promising or granting benefits) and passive corruption (demanding, accepting promises or accepting inappropriate benefits) can give rise to criminal liability. The benefits and the intended improvement can be of a material or immaterial nature (e.g. conclusion of a contract, employment). Acts that are generally accepted by society can also lead to bribery if they are carried out with the expectation of an inappropriate and unlawful consideration.

## 8.3 CONTRIBUTIONS

Benefits and invitations may only be granted or accepted within the framework of applicable laws. In particular, they are only permitted if they are appropriate, cashless, transparent and not actively requested. The appropriateness of a benefit or invitation is determined by the overall context as well as the value, frequency and timing. When assessing the value of a benefit, the total number of several low-value benefits must also be taken into account. Benefits to public officials should generally be avoided.

## 8.4 INSIDER INFORMATION

Insider information is precise information about circumstances that are not publicly known and which, if made public, would be likely to have a significant influence on the market price of a financial instrument concerned, for example a company share. Knowledge of insider-relevant plans and processes, including those of business partners, must not be passed on to outsiders, including family members. We treat insider information in accordance with the provisions of capital market law and do not tolerate insider trading.

## 8.5 MONEY LAUNDERING AND TERRORIST FINANCING

Money laundering is deemed to have taken place if money or other assets originating directly or indirectly from criminal offences are brought into the legal economic cycle and their origin is thus concealed. Terrorist financing occurs when funds or other resources are made available for terrorist offences or to support terrorist organisations. Liability does not require the parties involved to be aware that money is being laundered through the corresponding actions. Even unintentional involvement in money laundering can be a criminal offence for those involved.

Rommelag checks the integrity of business partners and other third parties before entering into a business relationship. We maintain business relationships in accordance with legal regulations.

## 8.6 FAIR COMPETITION

We are committed to fair and free competition, which is protected by global antitrust regulations. We follow recognised business practices and our competition is based on professional conduct and quality work.

In particular, agreements and concerted practices between competitors that have as their object or effect the prevention or restriction of free competition are prohibited. This includes, in particular, the exchange of prices and price components, conditions, the allocation of customers and territories and the restriction of innovation. In addition, the exchange of competitively sensitive information is not permitted. A dominant market position may not be abused.

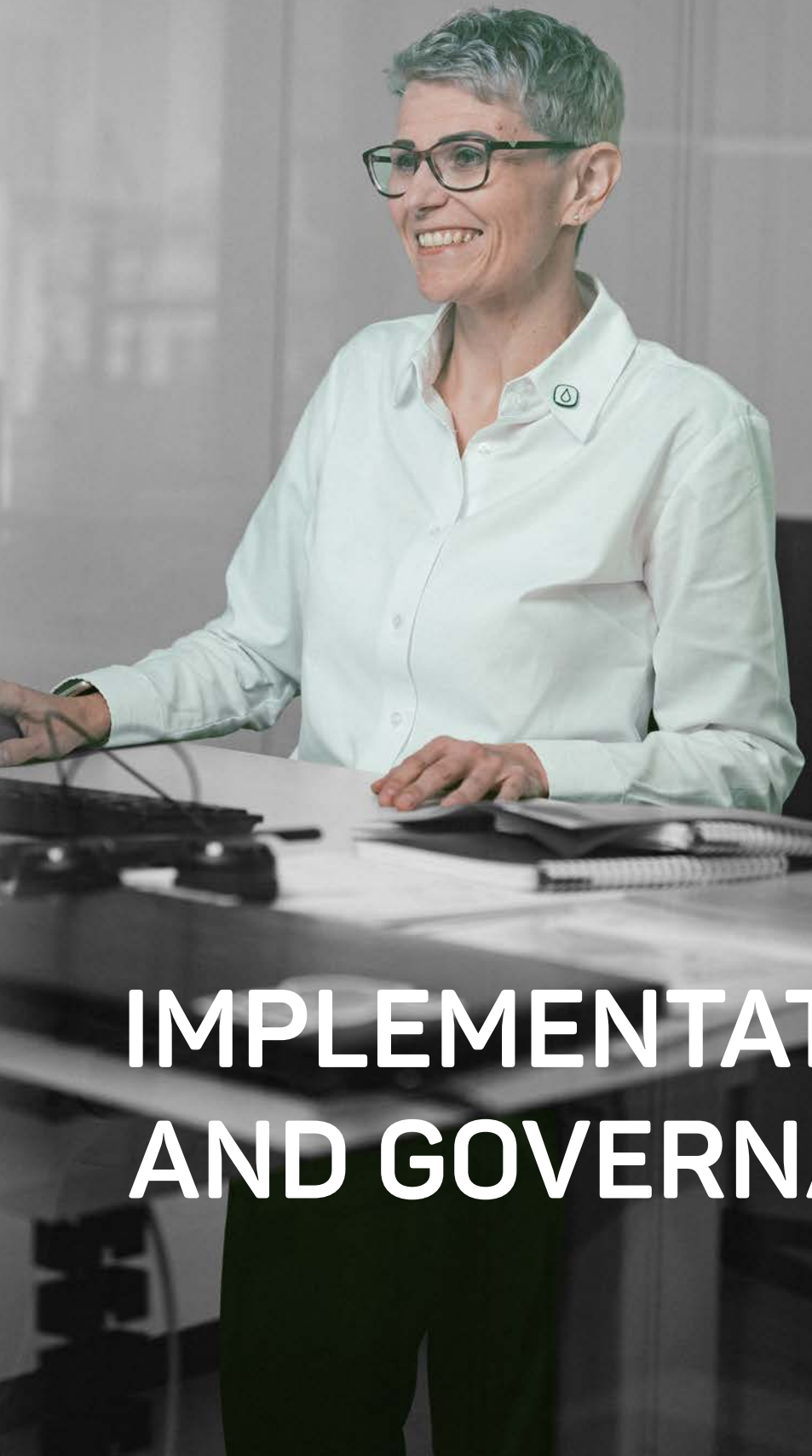
Rommelag maintains a partnership-based and trusting relationship with the supervisory authorities.

## 8.7 ACCOUNTING AND FINANCIAL REPORTING

Transparency and correctness are our top priorities for responsible business management. We strictly adhere to the legal framework for proper accounting. Our financial reporting complies with the applicable accounting regulations.



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# IMPLEMENTATION AND GOVERNANCE

# IMPLEMENTATION AND GOVERNANCE

## 9.1 RESPONSIBILITY

The Executive Board of Rommelag SE & Co. KG is responsible for the Code of Conduct. All managers are responsible for compliance with the code in their business area. Managers are obliged to inform their employees about this code and to support them in complying with it. All employees are responsible for complying with this code in their professional activities. All business partners and direct and indirect suppliers are responsible for complying with this code in their business practices and providing us with written evidence in accordance with our Business Partner Code of Conduct.

## 9.2 COMMUNICATION AND IMPLEMENTATION OF THE CODE OF CONDUCT

The requirements and content of this Code of Conduct and the policies it contains are actively communicated to our employees, business partners and the public.

The contents are also a contractual component of our business relationships (Business Partner Code of Conduct).

Rommelag provides information for all employees to raise awareness of the principles and guidelines of our Code of Conduct and to strengthen human rights, environmental concerns and the fight against corruption at Rommelag. Rommelag endeavours to ensure that all employees understand their responsibility for the impact of their activities on people and the environment and can recognise, report or avoid unfair practices at an early stage.

All relevant environmental data, reports, training courses and audits are documented and retained. This documentation serves as proof of compliance with specified standards and as a basis for evaluating our performance and identifying measures for continuous improvement.

Rommelag reports transparently on its human rights, environmental and anti-corruption efforts every year as part of its statutory sustainability reporting. Changes to our Code of Conduct are also communicated.

## 9.3 REVIEW AND REVISION

We regularly monitor and evaluate the content of our Code of Conduct to ensure that its objectives are being met. This is done by means of internal audits, performance indicators and reporting standards.

Human rights conditions, conflict situations and environmental risks can change. We review changes in risks as part of our regular risk analyses.

Rommelag management will conduct an annual evaluation of this policy to ensure that it is relevant, effective and complies with requirements and legal frameworks. If necessary, this policy will be updated and published.

## 9.4 COMPLAINTS MANAGEMENT

Possible violations, concerns or critical observations against the provisions of this Code of Conduct can be reported via the Rommelag Whistle-Blower System:

Phone: +49 (0) 7542 949 21 00 90  
Portal: rommelag.whistleapp.eu  
E-Mail: rommelag@whistleapp.de

These reporting channels are open to all persons. Rommelag guarantees confidentiality and anonymity to all whistle-blowers. Anonymous reports are also possible via the Rommelag whistle-blower system in accordance with EU Directive 2019/1937. A report can be submitted by telephone or email using the contact details, which are processed by an independent third party. Reports can be submitted internally and externally without providing personal data.

Rommelag will systematically investigate all indications and justified suspicions of human rights violations. We use the information to improve our human rights due diligence processes. The data is collected on the basis of a legitimate interest in compliance with internal requirements and ethical principles (Art. 6 para. 1 lit. f) GDPR and fulfilment of a legal obligation (Art. 6 para. 1 lit. c) GDPR in conjunction with DIRECTIVE (EU) 2019/1937.

Violations of this Code of Conduct may result in criminal penalties and may lead to immediate dismissal or termination of the business relationship.

Business partners must investigate violations and initiate appropriate measures to eliminate a violation or minimise its consequences. These measures must include a timetable. Implementation must be documented, reviewed for effectiveness and reported to Rommelag upon completion.

## 9.5 CONTACT

If you have any questions or comments about the Rommelag Code of Conduct, please contact our

### **Responsible body / Contact Code of Conduct:**

Robin Heine  
Chief People Officer

Rommelag SE & Co. KG  
Talstraße 22-30  
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### **External data protection officer:**

Stefan Fischerkeller  
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FILLING YOUR NEEDS

