

# Compliance Guidelines of the HUESKER Group

(revised version 2026)

## Preamble

The HUESKER Group practises a corporate culture in which adherence to the principles of business ethics and all applicable laws and international standards constitutes a key corporate objective and guides HUESKER's business activities (compliance).

HUESKER expects its contractual partners to be equally committed to these corporate objectives, particularly in connection with their business dealings with HUESKER.

The purpose of this Compliance Policy is to promote the business activities of the HUESKER Group and its contractual partners through conduct that is ethically sound and in accordance with applicable national and international laws, and to prevent breaches of these principles. It applies without restriction to all business partners, particularly in the areas of supply and sales; it forms an integral part of the contractual relationship with the business partner and provides the basis for cooperation characterised by integrity, legal compliance and sustainability.

This preamble forms part of this Compliance Policy.

## I. General Provisions

### 1. Core Values

HUESKER's unshakeable core values include, in particular:

- **Compliance with the law:** Strict adherence to existing laws and the principles of business ethics, both nationally and internationally, in the course of all business activities.
- **Respect for human rights:** Respect for human dignity, prohibition of child labour, forced labour and discrimination, and protection of health.
- **Environmental and climate responsibility:** Protection of the environment and climate, and resource efficiency throughout the entire supply and value chain.
- **Integrity and fair cooperation** at all levels of business activity, whilst avoiding conflicts of interest.
- **Zero tolerance of corruption,** the acceptance or offering of benefits, money laundering and fraud, including the prevention of any possibility of suspicion thereof.
- **Data protection and IT security:** compliance with all data protection regulations and the responsible use of digital systems.
- **Antitrust and competition law:** Promotion of fair competition and prevention of anti-competitive practices.
- **Financial compliance:** Compliance with all regulations governing proper accounting and the applicable tax law.
- **Product safety:** Adherence to the highest standards for safe and reliable products.

## **2. Declaration of Commitment**

The contractual partner undertakes to the HUESKER Group, in the course of its work for HUESKER and beyond, to always observe the core values of HUESKER as described in this policy, as well as the principles of business ethics and applicable laws, and to ensure compliance with these within its area of responsibility and in its dealings with its business partners.

The contractual partner undertakes to introduce and maintain a compliance management system appropriate to its individual risks and the size of its business. It implements appropriate due diligence processes, carries out risk analyses, takes preventive and remedial measures, and operates a complaints procedure. It undertakes to contractually pass on these requirements within its supply chain.

## **3. Dealing with possible past legal violations**

The contractual partner shall disclose to HUESKER, without being specifically requested to do so, any potential legal violations committed by the contractual partner prior to the agreement of this compliance policy which may result in legal or economic disadvantages for HUESKER, in particular through the initiation of regulatory measures. In such a case, HUESKER and the contractual partner shall jointly work out a solution to avoid disadvantages for HUESKER and the contractual partner arising from these legal violations. If a contractual partner discloses such past violations, HUESKER undertakes not to terminate the contractual relationship with the contractual partner on the grounds of such past violations, unless the contractual partner has breached criminal laws or committed any other “**serious** violation”. “Serious breaches” include, in particular, breaches of human rights, child labour, cases of corruption, serious breaches of worker protection, and gross violations of environmental protection standards.

The Contractual Partner undertakes to HUESKER that, if it has committed such legal violations or acts or omissions contrary to the principles of business ethics in the past, it shall refrain from doing so in future.

## **4. Duty to provide information**

The Contractual Partner undertakes to HUESKER to immediately report in writing to HUESKER’s Compliance Committee any breach of the rules of business ethics and applicable laws occurring within its sphere of business, in particular the initiation of official proceedings against the Contractual Partner within its sphere of business, and to inform HUESKER without delay of any identified suspected cases and the remedial measures taken. This also applies insofar as it concerns legal violations by the Contractual Partner’s business partners in the course of their activities for HUESKER.

Grossly negligent ignorance of such legal violations by HUESKER’s contractual partner shall be deemed equivalent to a failure to report such legal violations or any official measures taken in relation to HUESKER. Breaches by the contractual partner of these information obligations may entitle HUESKER to terminate existing contractual relationships with the contractual partner with immediate effect.

## **5. Monitoring of compliance**

HUESKER reserves the right to verify compliance with this Compliance Guidelines by appropriate means. The verification may take the form of self-disclosure or audits conducted

by HUESKER or independent third parties at the Contractual Partner's premises, whereby audits shall only be carried out following reasonable notice during normal business hours and in the presence of representatives of the Contractual Partner.

The audits shall be limited to those areas relevant to compliance with the requirements set out in these guidelines. In doing so, due consideration shall be given to the contractual partner's legitimate business interests, in particular trade and business secrets, confidentiality obligations and data protection requirements.

The Contractual Partner undertakes to assist HUESKER to a reasonable extent in the performance of the audit procedures. The costs of an audit shall generally be borne by HUESKER, unless the audit reveals a material breach of these Guidelines; in such a case, HUESKER shall be entitled to charge the Contractual Partner for the reasonable costs of the audit. Any further contractual or statutory rights remain unaffected.

## **6. Confidentiality**

HUESKER undertakes to treat as confidential any breaches of the principles of business ethics or the applicable laws within the Contractual Partner's sphere of business that come to its attention during the application of these Compliance Guidelines, provided that HUESKER is not prevented from doing so by relevant legal or ethical rules.

At <https://huesker.integrityline.com>, HUESKER provides a whistleblowing system through which breaches or suspected cases can be reported confidentially and, if desired, anonymously.

## **7. Conflict Management**

HUESKER operates worldwide. Ethical and legal regulations are subject to local or national conditions worldwide. There are often differences between the laws and business practices of individual countries. HUESKER's contractual partners who are unsure how they may or should conduct themselves within the framework of their contractual relationship with HUESKER, given regional, national and international laws and business practices, may consult the compliance committee appointed by HUESKER and – including on a case-by-case basis – work with HUESKER to develop specific guidelines for conduct in order to nip potential breaches of ethical principles or existing national or international laws in the bud. This also applies in the event of conflicts of interest arising for the contractual partner or its employees in relation to HUESKER.

## **8. Legal consequences of breaches**

Compliance with these Compliance Guidelines by its contractual partners is an essential component of every business relationship for HUESKER, and the contractual partner undertakes to comply with the requirements set out herein.

In the event of breaches, HUESKER expects its contractual partners to take appropriate measures without delay, in addition to fulfilling their duty to provide information, in order to prevent similar breaches from occurring in the future. A lack of willingness to cooperate in putting an end to the misconduct, the failure to remedy the resulting consequences within a reasonable time, the refusal to undergo audits, or the nature, severity and duration of the breach itself may constitute grounds for a temporary suspension or even for the premature termination of the business relationship. Furthermore, in the event of a breach of applicable

legal provisions, HUESKER reserves the right to inform the relevant authorities and to take further legal action. Any further contractual or statutory rights remain unaffected.

## **9. Applicable law and updates**

These Compliance Guidelines are subject to the laws of the Federal Republic of Germany. This choice of law also applies where the specific contractual relationship of HUESKER to the contractual partner should be subject to another legal order.

These Compliance Guidelines are reviewed regularly to ensure they meet the constantly evolving legal, ethical or environmental requirements.

## **II. Special Provisions**

### **1. Protection of human rights**

HUESKER respects the general personal rights of every individual.

HUESKER rejects any form of discrimination against people on the grounds of their gender, origin, skin colour, age, religion, political opinion or sexual orientation. HUESKER further condemns any economic or physical exploitation of people, in particular through wages far below regional and national standards, in the form of child labour, human trafficking or through inhumane working conditions.

The contractual partner shares these objectives. It undertakes to respect human rights and to exclude any form of discrimination within its sphere of business; for its part, HUESKER's business partner shall not initiate or maintain any business relationships with persons, companies or institutions where respect for human dignity, general personal rights, non-discrimination principles and decent working conditions is not guaranteed.

### **2. Compliance with labour and social standards**

Just like HUESKER, the contractual partner shall comply with internationally recognised labour and social standards in accordance with the conventions of the International Labour Organisation (ILO), in particular regarding working hours, remuneration, freedom of association and safe working conditions. It ensures that no child or forced labour takes place, that employees are fairly remunerated and that their rights to rest periods, holidays and co-determination are respected.

The contractual partner shall also ensure safe and health-promoting working conditions and minimise risks to employees. It shall ensure that the applicable regulations on occupational health and safety are complied with and that preventive measures are regularly reviewed.

### **3. Anti-corruption**

The contractual partner is aware that

- Bribery or the granting of an undue advantage with regard to officials in Germany or abroad represents a criminal offense under German (criminal code [Strafgesetzbuch], StGB) and international criminal law (EU anti-corruption law, international bribery law),
- Bribery in business transactions with regard to an employee or agent of a business operation in Germany is liable to prosecution, including when the corresponding action is undertaken abroad (§ 299 StGB),
- The reference to “local customs”, particularly abroad, does not represent exoneration that excludes responsibility under criminal law due to bribery or granting of an undue advantage.

Corruptive payments or benefits or influence over the decisions of third parties can never be a basis for a business relationship with HUESKER.

The contractual partner ensures in particular not to offer, promise or grant, either directly or indirectly, unlawful payments, donations, gifts or other financial benefits to the holders of public offices, members of the government or political parties, as well as other public or private decision-makers, including other business partners, employees of business partners or any other persons associated with business partners, in particular not to have any influence over any of their decision-making or to acquire from them any unfair preferential treatment for the contractual partner or for HUESKER. The contractual partner of HUESKER guarantees not to promise or grant payments, donations, gifts or other pecuniary advantages to employees or representatives of HUESKER.

The contractual partner of HUESKER will reject benefits from third parties to him, to persons close to him or employees, insofar as he initiates or arranges business directly or indirectly (for instance, as a supplier) for HUESKER, if these benefits could justify the suspicion of bribery or acceptance of benefit. The contractual partner will inform the HUESKER Compliance Board of the incident in writing.

The contractual partner of HUESKER will continuously inform himself of the applicable national and international corruption regulations in his field of activity, and ensure awareness and observance of them in his business areas.

The contractual partner of HUESKER is aware that legal infringements or the justified suspicion of such legal infringements against national and international anti-corruption laws are incompatible with the basic values of HUESKER, and infringements by the contractual partner against anti-corruption laws entitle HUESKER to terminate the contractual relationship without notice and reclaim payments made to the contractual partner as per the contract, through to the exercising of claims for damages with regard to the contractual partner.

### **4. Combating money laundering**

The statutory offense of money laundering is proscribed both nationally and internationally. It comprises the relocation of monies or other benefits of monetary value in the lawful financial system that come from illegal activities in order to give these monies or benefits of monetary value the appearance of legality. Money laundering also includes the concealment of the origin of monies and benefits of monetary value gained via illegal or even in themselves legal activities, including where this occurs exclusively for the benefit of business partners (third parties) of the contractual partner of HUESKER. Money laundering is prosecuted both nationally and internationally, and in Germany also when the money laundering process

exclusively takes place abroad and the action is threatened with punishment where it was committed overseas (Section 261 of the German Criminal Code - StGB).

HUESKER supports the combating of money laundering both nationally and internationally. The contractual partner will develop effective strategies to combat money laundering in its business area. In particular by establishing a monitoring system that counteracts the misuse of its company for punishable money laundering purposes.

## **5. Environmental Protection and Sustainability**

HUESKER is aware of its social and environmental responsibilities and is committed to the principles of sustainability. These include, amongst other things, resource efficiency, the control of emissions and hazardous substances, waste prevention and compliance with reporting requirements.

HUESKER's contractual partner will also implement these objectives within the scope of its business activities and conducts its business in such a way that, in particular within the scope of its contractual activities for HUESKER, all relevant national and international environmental protection requirements, safety and health regulations are observed and complied with.

## **6. Data protection and IT security**

HUESKER respects data protection. HUESKER's contractual partner will ensure, within its area of business, that national and international data protection rules, in particular the EU GDPR, are observed and that the highest level of security is ensured when processing personal data. This applies in particular to electronic communication and the use of social networks.

The contractual partner also ensures that its IT facilities and IT systems are used solely for lawful business purposes. It protects its IT systems against unauthorised access by third parties through the use of up-to-date security systems and ensures appropriate IT security measures (e.g. firewalls, encryption, access controls). The Contractual Partner will also ensure that its employees behave in an ethically and legally compliant manner on social media and when using artificial intelligence.

The Contractual Partner will treat HUESKER's confidential business information as confidential and ensures compliance with the confidentiality of such information within its business area, where necessary by using appropriate encryption techniques.

## **7. Antitrust law, competition and intellectual property**

Antitrust law and competition law prohibit negotiations or contracts that lead to competitive restrictions in an unfair or immoral manner. This should be understood to include, in particular, agreements between competitors in which prices or the exclusion of a competitive situation are determined or controlled or via which markets and regions are divided between competitors or manipulated, without this being legally permitted.

HUESKER is committed to fair competition worldwide. HUESKER's contractual partner shall refrain from any anti-competitive agreements or practices within its sphere of business (in particular price-fixing, market, customer and territory sharing, and the exchange of information relevant to competition). They undertake to comply with all applicable competition laws and to protect intellectual property. They will regularly and comprehensively inform themselves about

international trade restrictions and bans, and observe these within the scope of his activity, particularly in relation to HUESKER.

## **8. Compliance with tax regulations**

HUESKER operates worldwide. HUESKER's activities are subject to the supervision of various (national) tax authorities. Insofar as HUESKER's contractual partner acts on behalf of HUESKER, they shall ensure that their activities for HUESKER do not result in any breach of binding tax regulations, either locally or internationally, insofar as this falls within the contractual partner's sphere of influence.

## **9. Product safety**

The contractual partner of HUESKER will only supply products on the market that comply with the nationally and internationally valid product safety regulations under public law, notably the product safety law (product responsibility). It will maintain a monitoring system in its business area that ensures regular product safety and the prevention of harm to people or objects by his products. The contractual partner of HUESKER avows itself to his product monitoring obligation both in relation to HUESKER and in relation to the market.

The contractual partner will immediately report to the Compliance Board at HUESKER in writing any cases of product liability insofar as such cases directly or indirectly affect the contractual and supply relationships of the contractual partner with HUESKER.

## **10. Export Control**

The Contractual Partner undertakes to comply with all applicable national and international export control and sanctions regulations, in particular the regulations of the EU, the Federal Republic of Germany and, where applicable, the USA.

In particular, the Contractual Partner shall ensure that no deliveries, services or technologies are provided to persons, organisations or countries subject to embargoes or other trade restrictions. Prior to any export, the Contractual Partner shall check whether any licensing requirements apply and, where necessary, obtain the required licences.

The contracting party shall inform HUESKER immediately in writing if an export control violation or a corresponding suspicion nevertheless arises.