

Code of Conduct of the VDH | GROUP

This Code of Conduct applies to all companies of the VDH Group:

Mehldau & Steinfath Umwelttechnik GmbH, Alfredstraße 279, 45133 Essen, HRB 14564

HKL Anlagentechnik GmbH, Alfredstraße 279, 45133 Essen, HRB 25024

DrySoTec GmbH, Alfredstraße 279, 45133 Essen, HRB 18138

hereinafter all referred to as VDH.

1 Foreword

VDH is committed to its social responsibility. Accordingly, VDH assumes responsibility towards its own company as well as its employees, customers and suppliers along the value chain within the scope of its economic activities. In addition to social and societal responsibility, this responsibility also includes ecological aspects.

This Code of Conduct is an integral part of VDH's mission statement and serves as a basis for securing the company's long-term success and focusing on sustainable corporate development. The Code of Conduct is applied in the following companies and locations of the group of companies:

The Code of Conduct is binding for all employees. VDH further obliges its direct suppliers and other business partners to comply with the conduct described below.

The Code of Conduct was drawn up in cooperation between management and staff.

2 General principles

VDH has established management systems for quality, environment and energy and integrated them into its processes. The company has taken the requirements of this Code of Conduct into account during implementation. The implementation is binding for the employees.

The Code of Conduct forms the basis of all business relationships and actions. VDH has committed itself to comply with the principles and to pursue only economic activities that are in full compliance with the Code of Conduct. The company does not tolerate any deviations from the following ethical, social and ecological sustainability principles.

The employees of the company undertake to observe and comply with the principles.

3 Principles of business ethics

The company is committed to respecting and upholding the following principles of human and economic action. These principles essentially cover the following topics: Anti-corruption and anti-money laundering, data protection and data security, financial responsibility (accurate records), disclosure of

information, fair competition and antitrust, conflict of interest, plagiarism, intellectual property, export controls and economic sanctions, as well as whistleblowing and protection against retaliation.

The company is committed to fair and equitable competition in a free market economy, rejecting corruption, extortion and bribery and upholding antitrust law. In accordance with this commitment, the company will cooperate with authorities as necessary to clarify matters and undertakes to disclose information. This disclosure also includes financial records. In line with this financial responsibility, the company is committed to transparent, proper accounting and keeps accurate records of financial transactions.

The company checks and monitors the identity of customers, suppliers, service providers and other business partners and undertakes to do business exclusively with reputable partners. The company rejects any form of money laundering.

Within the scope of its economic activities, the company avoids conflicts of interest. The export of goods is carried out in compliance with export controls and economic sanctions.

The company rejects the unlawful appropriation of intellectual and scientific property (plagiarism) and subsequent publication.

When handling personal data, the company undertakes to process this data in accordance with the information provided and to store and delete it in compliance with legal requirements. The statutory data protection provisions are complied with. In addition, the company respects and protects the privacy of its employees. Operationally stored data, in particular personal data, is protected in accordance with the highest standards of data security. The statutory data protection provisions are complied with. The company also respects the protection of personal rights and the right to freedom of expression as long as they comply with the principles of the Code of Conduct.

Every employee is required to report violations and suspected cases and to contribute to the clarification of violations and suspected cases, taking into account social responsibility. Violations and suspected cases are to be reported in the whistleblowing procedure. The report can be made anonymously. Reports of violations and suspected cases are treated confidentially to protect against retaliation. In addition to employees, interested parties also have the opportunity to use the whistleblowing system.

4 Principles Human Rights

The company is committed to respecting and upholding the following human rights principles. These principles essentially cover the following topics: Child labour and young workers, wages and benefits, working time, modern slavery (i.e. slavery, servitude and forced or coerced labour and human trafficking), ethical recruitment, freedom of association and collective bargaining, non-discrimination and harassment, women's rights, diversity, equality and inclusion, rights of minorities and indigenous peoples, land, forest and water rights, and forced eviction and use of private or public security forces.

In the context of its business activities, the company promotes equal treatment and equal rights for people. This is reflected in a zero tolerance policy for harassment and discrimination of any kind. The company lives social and cultural openness and diversity. This also includes the inclusion of people with disabilities in the operational process.

Furthermore, the company is committed to fair and social working conditions along the value chain. Fair and equitable wages (salaries), the right to freedom of association and collective bargaining as well as social benefits are essential components of the social responsibility strategy and economic orientation.

The company involves suppliers and obliges them to the same extent to uphold and comply with the principles. Occupational health and safety and the associated binding obligations have top priority. Compliance with working hours, prohibition of and measures against child labour as well as any forced or compulsory labour and modern slavery (slavery, servitude and forced or compulsory labour and human trafficking) and rejection of ethical recruitment are a minimum standard for the company and suppliers in the observance of working conditions and human rights. Young workers are afforded special protection.

5 Occupational health and safety principles

The company is committed to active occupational health and safety for the benefit of employees and other persons working or present at the sites (temporary workers, service providers, suppliers and customers). The legal requirements form the basis for this and are to be understood as minimum requirements. The company is committed to ensuring and improving the safety and health of employees and other persons working or present at the sites. Accordingly, the company has undertaken to respect and uphold the following principles of occupational health and safety. These principles essentially cover the following topics: Personal protective equipment, machine safety, emergency preparedness, incident and accident management, workplace ergonomics, handling of chemical and/or biological substances and fire protection.

The company is committed to preventive occupational health and safety. The avoidance of work and health hazards is the top priority. Accordingly, the following maxims of occupational safety are observed in the design and procurement of machines, plants and other equipment as well as in the design of workplaces:

Machine safety: Machines, plants and equipment are purchased according to the latest state of the art and operated in such a way that all technical requirements can be met. This also includes the protection standard applicable here. The company undertakes to ensure the safety of machinery, plant and equipment.

- **Workplace ergonomics:** Ergonomic aspects are fully taken into account in the design of processes and workplaces and implemented according to the current state of science. Employees are involved in the process. Workplaces are designed to meet the needs of employees.

- **Personal protective equipment:** If hazards cannot be excluded by technical or organisational measures, employees are provided with personal protective equipment. This is selected according to the circumstances. Personal protective equipment is provided by the company.

The company further regulates the handling of chemical and/or biological substances with the aim of ensuring that they are handled in a way that is not harmful to health and that exposures are adequately controlled.

An accident and incident management system has also been set up at the sites. An essential component of accident and incident management is emergency preparedness. First aiders are appointed and trained in accordance with the minimum legal requirements. The company is also committed to active fire protection and compliance with fire protection regulations. Accordingly, fire protection assistants are trained and evacuation assistants are designated and appointed in accordance with the minimum requirements. Emergency situations are simulated at regular intervals and behaviour is trained.

6 Environment and energy principles

The company is committed to protecting the environment, reducing environmental impacts and using materials and products in a sustainable and resource-conserving manner. These principles essentially cover the following topics: Greenhouse gas emissions reporting, energy efficiency, renewable energy, decarbonisation, water quality, consumption and management, air quality, responsible chemical management, sustainable resource management, waste prevention, reuse and recycling, animal welfare, biodiversity, land use and deforestation, soil quality and noise emissions.

In particular, the company is committed to climate protection and also to reducing greenhouse gas emissions to a minimum with the aim of decarbonisation, primarily using renewable energies and continuously increasing energy efficiency.

Furthermore, the company strives for a continuous reduction of water consumption and sustainable water management. The minimum goal is to maintain water quality.

Similarly, the company is committed to reducing air emissions to a minimum and tracking the measures taken to maintain air quality.

Responsible chemicals management and sustainable resource management are elementary components of the company's corporate strategy. The company strives to achieve these goals by

- consistent waste avoidance and
- Use of resources for reuse and recycling.

The company consistently involves its suppliers in environmental protection measures and obliges them to reduce environmental impacts to the same extent, to comply with legal requirements and to operate in an ecologically sustainable manner.

In addition, the company commits to continuously reduce noise emissions related to economic activities, whether caused directly or indirectly by the company.

7 Principles of supplier management

The company undertakes to pass on social and ecological sustainability requirements in accordance with the Code of Conduct to the same extent to suppliers, service providers as well as other business partners and to develop these with the aim of sustainable and responsible business continuation.

This commitment includes the following principles:

- Business ethics

Anti-corruption and anti-money laundering, data protection and data security, financial accountability (accurate records), disclosure of information, fair competition and antitrust, conflict of interest, plagiarism, intellectual property, export controls and economic sanctions, and whistleblowing and protection against retaliation

- Human rights

Child labour and young workers, wages and benefits, working time, modern slavery (i.e. slavery, servitude and forced or coerced labour and human trafficking), ethical recruitment, freedom of association and collective bargaining, non-discrimination and harassment, women's rights, diversity,

equality and inclusion, rights of minorities and indigenous peoples, land, forest and water rights, and forced eviction and use of private or public security forces.

- Occupational safety

Personal protective equipment, machine safety, emergency preparedness, incident and accident management, workplace ergonomics, handling of chemical and/or biological substances and fire protection.

- Environment and energy

Reporting on greenhouse gas emissions, energy efficiency, renewable energy, decarbonisation, water quality, consumption and management, air quality, responsible chemical management, sustainable resource management, waste prevention, reuse and recycling, animal welfare, biodiversity, land use and deforestation, soil quality and noise emissions

In doing so, the company recognises its obligation in the value chain for direct and indirect business relationships.

Essen, October 2023
Management