

Geschäftscodex / Code of Conduct der HJS Emission Technology GmbH & Co. KG

Preamble and General Principles

HJS acknowledges its societal and social responsibilities and commits to fulfilling these responsibilities in all business activities. Integrity, sustainability, and legal compliance are the cornerstones of our business conduct. In particular, our company takes responsibility in our operations towards our own enterprise, employees, customers, suppliers, competitors, as well as the environment and society. We embrace respect for people and the environment out of conviction, starting within our own company.

This Code of Conduct sets forth the foundational values against this backdrop and applies to all HJS branches and business units as well as our partners. Promoting awareness of quality, environmental, occupational health and safety, and legal compliance is a continuous leadership responsibility throughout the company. Open and honest interaction internally and externally forms the basis of our cooperation.

We communicate the contents of the Code of Conduct and the resulting obligations openly and transparently to all employees. We ensure through appropriate measures that this Code is lived and adhered to. HJS imparts the principles of this Code of Conduct to its partners and promotes their compliance to the best of its ability. In this context, we recommend that our suppliers and partners implement this or comparable regulations within the further value chain.

Management commits to adhering to the following principles by voluntarily signing this Code of Conduct:

Compliance with Laws

HJS commits to adhering to all applicable laws and other relevant regulations in the countries where we operate in all business actions and decisions. We comply with the applicable wage, salary, and occupational safety laws and provide our employees with at least all legally mandated benefits. We ensure compliance with all regulations regarding the import and export of goods, services, and information. Business partners are treated fairly. Contracts are honored, taking into account changes in conditions. Independently of a delivery process, business transactions with individuals or companies listed on sanctions lists are generally prohibited.

Adherence to Generally Accepted Values and Principles

Our actions are guided by generally accepted ethical values and principles, particularly integrity, righteousness, respect for human dignity, and non-discrimination.

Compliance with Human Rights

HJS respects and supports the adherence to internationally recognized human rights. We especially comply with the human rights as per the UN Human Rights Charter (Universal Declaration of Human Rights, Resolution 217 (III) of the General Assembly of 10.12.1948).

The people at HJS are our greatest asset. As diverse as the areas of responsibility within our company are, so are the people who work for HJS. We are particularly proud of this diversity. It is only through the competence of the HJS team, complemented by strong partners, that we can continue our success. Key to our success are the satisfaction, sense of belonging, as well as the knowledge and experience of our team. We expect everyone to act responsibly and proactively, as well as to handle criticism and professional interactions constructively.

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Prohibition of Discrimination

Within the framework of applicable rights and laws, HJS rejects all forms of discrimination. This particularly refers to disadvantaging employees or business partners based on race, ethnic origin, gender, religion or belief, disability, age, or sexual identity.

Working Conditions, Prohibition of Forced Labor, and Child Labor

HJS respects the right to coalition and assembly freedom for its employees within the framework of applicable rights and laws. The company complies with labor standards regarding the maximum permissible working hours and remuneration, especially with respect to the remuneration level, according to the applicable laws and regulations. Employees are protected from physical punishment and physical, sexual, psychological, and verbal harassment. The privacy of employees is respected.

The prohibition of forced labor of any kind is observed. In particular, the Convention on Forced or Compulsory Labor from 1930 (Convention 29 of the International Labour Organization) and the Convention on the Abolition of Forced Labor from 1957 (Convention 105 of the International Labour Organization) are adhered to.

HJS complies with regulations prohibiting child labor, particularly the Convention on the Minimum Age for Admission to Employment from 1973 (Convention 138 of the International Labour Organization) and the Convention on the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labor from 1999 (Convention 182 of the International Labour Organization). Should national regulations concerning child labor stipulate stricter standards, these are to be given priority.

Health Protection

HJS ensures workplace safety and health protection in compliance with national regulations. The company supports ongoing development to improve the working environment.

Environmental Protection

HJS is committed to the sustainable protection of natural life-support systems for current and future generations. Responsible handling of natural resources and the prevention of negative environmental impacts play a central role in our operational activities. Our business activities promote the improvement of operational environmental protection and decarbonization within the framework of laws and regulations. HJS protects the environment by preventing or mitigating adverse environmental impacts through appropriate processes and products. HJS aims to improve the organization's environmental performance and achieve possible financial and operational benefits by implementing environmentally friendly alternatives that strengthen the organization's market position.

Principles of Fair Competition - Prohibition of Corruption

HJS rejects corruption and bribery. In dealings with business partners and government institutions, the company's interests and the private interests of employees are strictly separated on both sides. Decisions are made free from extraneous considerations and personal interests. The applicable anti-corruption criminal law must be observed. The following, among other things, must be noted:

It is not permitted for HJS and its employees to grant personal advantages to domestic or foreign public officials (such as civil servants or public service employees) with the aim of obtaining advantages for the company or for oneself or third parties.

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Monetary values and personal benefits as consideration for unfair preferential treatment in business transactions must not be offered, promised, granted, or approved.

Likewise, personal benefits of value must not be demanded or accepted in dealings with business partners for unfair preferential treatment in business transactions. Management and employees must not offer, promise, demand, grant, or accept gifts, payments, invitations, or services in business dealings that are intended to improperly influence a business relationship or where there is a risk of compromising the professional independence of the business partner. This is generally not the case with gifts and invitations that fall within the bounds of customary business hospitality, customs, and courtesy.

Conduct Towards Competitors

HJS respects fair competition. Therefore, it complies with the applicable laws that protect and promote competition, particularly the applicable antitrust laws and other competition regulation laws. In dealings with competitors, these regulations particularly prohibit agreements and other activities that unfairly influence prices or conditions, allocate sales territories or customers unlawfully, or unfairly hinder free and open competition. Furthermore, these regulations prohibit unfair agreements between customers and suppliers that aim to restrict customers' freedom to autonomously determine their prices and other conditions in resale (price and condition determination).

Given that the distinction between prohibited cartels and permissible cooperation can be problematic, HJS will designate contact persons for its employees who can be contacted in cases of doubt.

Suppliers

We actively urge our suppliers to also adhere to the principles of the HJS Code of Conduct and to implement the behavioral guidelines formulated here equally. We ensure our suppliers are aware of possible connections between raw material production and armed conflicts or gross human rights violations. The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas must be observed when sourcing minerals from conflict regions or high-risk areas. Additionally, the provisions of the Supply Chain Due Diligence Act and the regulations contained therein on Corporate Social Responsibility (CSR) must be observed and demonstrated to us if necessary.

Business Secrets

The intellectual property of HJS, as well as that of our customers and suppliers, represents a significant asset for every company. We expect our executives, employees, suppliers, and customers to actively contribute to identifying, capturing, and protecting intellectual property. Confidential information and documents must not be disclosed or made accessible to third parties without authorization unless authorized, publicly available, or required by an enforceable decision of an authority or court.

Data Protection and Data Security

Data Protection: The protection of informational self-determination and privacy, as well as the security of data processing, is of paramount importance to HJS to ensure the trust of customers and employees. All regulations regarding the processing of personal data are carried out in accordance with the provisions of the European General Data Protection Regulation (EU) 2016/679 (GDPR) and the national German implementation (BDSG).

Data Security: Data security is of the highest importance to HJS as it forms the basis of business success and public reputation. Therefore, at HJS, we protect the data of our partners, customers, employees, and the company with the latest technology and organizational means against unauthorized access, misuse, and

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loss. This is done in compliance with applicable laws, national regulations, as well as internal policies and regulations.

Communication & Collaboration

We practice open, honest, and respectful communication both internally and externally to ensure the efficiency of organizational processes, work solution-oriented in teams, motivate colleagues, and inform about the company. We always behave professionally and respectfully and foster a constructive feedback culture. HJS communicates openly and in a dialogue-oriented manner about the requirements of this Code of Conduct and its implementation to employees, customers, suppliers, and other interested and stakeholder groups. Communicating environmental information to relevant interested parties is another component of corporate policy.

Violations, Indications, and Contact Persons

Violations of this Code and applicable law within the scope of business tasks are evaluated objectively and transparently and, in the case of willful/intentional disregard, are consistently subject to disciplinary measures. Employees have the opportunity to report proven or suspected violations. Contact persons for our employees are the company's representatives, any supervisor, as well as the trusted persons designated by the works council.

Whistleblowing Reporting System

In accordance with our "Whistleblower Policy," HJS has implemented a reporting system to comply with the European Whistleblowing Directive. Whistleblowers can submit reports in compliance with data protection regulations, including anonymously, under the legal protection of the Whistleblower Protection Act. Reports are collected, assessed, and actions are determined by the responsible authorities. To submit a report, simply enter the following link in the browser's address bar:

<https://hjs.safe-trusty.de/>

Menden, March 2024

The management of HJS Emission Technology GmbH & Co. KG



gez. Robin Trompetter



gez. Bernd Lindemann



gez. Sarah Schäfer