

## Corporate directive 2017-5 Code of Conduct

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### Code of Conduct (CoC)

As Oemeta, we are committed to social responsibility as part of our corporate activities and actively strive to ensure that the values and principles listed below are observed and complied with by us on a sustainable basis.

#### 1. Scope of application

This CoC applies to all employees of the Oemeta Group worldwide.

We are committed to adhere to the contents of this CoC also among our suppliers and in the further value chain within the scope of our respective possibilities.

This also includes excluding potential risks such as modern slavery or human trafficking along the value chain.

## 2. Compliance and business ethics

We comply with applicable laws and other legal regulations. This applies worldwide in all countries in which we operate.

Our actions are guided by generally accepted ethical values and principles, in particular:

- Respect for human dignity
- Openness and non-discrimination with regard to different religions, ideologies, disabilities, age, gender and ethnic origin, appearance, rights of minorities and indigenous peoples
- Prohibition of corruption and bribery, i.e. no offering or granting of unlawful advantages and no soliciting or accepting of unauthorized benefits
- Acting in conformity with applicable antitrust and competition law and in compliance with the prohibition of unlawful agreements with third parties
- Plagiarism harms fair competition and our brand. If detected by us in the market, we pursue them with legal means.
- Prevention of conflicts of interest  
We respect the personal interests of our employees and colleagues. At the same time, we attach importance to avoiding conflicts between private and business interests or even the appearance of such conflicts. We make our decisions exclusively on the basis of factual criteria and do not allow ourselves to be influenced by personal interests and relationships. This means that in the event of a potential conflict of interest, the employee informs his or her supervisor or the HR department in order to seek guidance not affecting the interests of the company.

Example: Your supervisor asks you to review quotes from several raw material suppliers. You discover that one of the most favorable offers is from a good acquaintance's company. In this case, inform your supervisor of the situation and withdraw from the decision-making process to avoid any appearance of a conflict of interest.

- Protecting and respecting intellectual property of all kinds, i.e. not only protecting our own intellectual property such as patents, trademarks, designs and trade secrets, but also respecting the intellectual property and trade secrets of our business partners
- Assuming financial responsibility and complying with the statutory provisions on proper accounting and disclosure requirements are fundamentals to us.
- Export controls and economic sanctions  
Oemeta strictly adheres to the legal regulations regarding the export or re-export of goods, services, software or technology, as well as to the regulations restricting trade with certain countries, regions, companies, persons or other trading partners. Business partners and customers are expected to comply with the same legal requirements.
- Whistleblowing and protection against retaliation  
All employees and management are encouraged to report violations of the Oemeta Code of Conduct. Oemeta guarantees anonymity and protection from retaliation for anyone who wishes to report violations anonymously.

- Disclosure of information  
An open information policy is necessary to be successful and to lead the worldwide Oemeta team. To this effect, regular meetings are held to share knowledge and provide information on new developments, products, personnel and organizational developments and measures. Further information channels are the intranet (Groupportal) as well as regular visits to the affiliates.
- Compliance with the relevant laws regarding personal data, in particular GDPR (Eng.); DSGVO (Ger.); RGPD (Fr.).

### **3. Fundamental rights of employees**

- We respect the privacy and personal rights of each individual employee.
- The basis for the cooperation of all Oemeta employees is appreciative communication. Respectful, open and honest interaction with each other is essential.
- We protect our employees from physical, sexual, psychological or verbal harassment and abuse.
- We advocate a ban on forced labor of any kind.
- Compliance with children's and young people's protection rights (prohibition of child labor) is fundamental to us.
- It is our company policy to ensure appropriate remuneration and to comply with applicable national regulations (e.g. minimum wage).
- We strive to comply with the maximum working hours prescribed by law in the respective countries.
- We respect the rights of employees to freedom of association and assembly to the extent permitted and possible by law in the respective countries.
- Unless already explicitly mentioned above, we point out that Oemeta acts in accordance with the basic principles of the ILO international labor standards. This includes that employees are hired in accordance with the globally applicable ILO standards.
- Oemeta is committed to ethical hiring principles in accordance with the IRIS standard, i.e. to treat employees in a lawful, fair and transparent manner. The IRIS standard consists of two overarching principles and five specific principles:
  - A. Respect for Laws, Fundamental Principles and Rights at Work
  - B. Respect for Ethical and Professional Conduct
    - 1. Prohibition of Recruitment Fees to Jobseekers
    - 2. Respect for Freedom of Movement
    - 3. Respect for Transparency of Terms and Conditions of Employment
    - 4. Respect for Confidentiality and Data Protection
    - 5. Respect for Access to Remedy

- Oemeta is committed to improving equality, diversity and inclusion. Our work is based on building meaningful, lasting and respectful relationships between different cultures. We cannot do this without a strong commitment to equality, diversity and inclusion.

*Equality* means fairness: we must ensure that individuals or groups of individuals are not treated disadvantageously because of their (protected) characteristics.

*Diversity* means recognizing, respecting and valuing the differences between people. A diverse environment is one with a wide range of backgrounds and ways of thinking that enables a culture of creativity and innovation.

*Inclusion* means creating an environment where everyone feels welcome and valued. An inclusive environment can only be created if we reflect our unconscious biases and learn to deal with them.

## 4. Responsibility for people and nature

We respect the rights of local communities, in particular to good living conditions, education, employment, social activities and the right to free, prior and informed consent (FPIC) to developments that affect them and the land on which they live, with particular consideration for the presence of vulnerable groups.

Our guiding principle is to act in an environmentally conscious manner at all our sites:

- In the context of the acquisition, development or other use of land, forests and waters, we avoid forced evictions as well as expropriations.
- In the case of hiring private or public security forces to protect business projects, we pay attention to the training and control of the security forces in order to avoid human rights violations.
- We do not see any contradiction in modern chemistry, high economic efficiency, best quality and environmentally friendly, sustainable production as well as sustainable use of resources.
- Our cooling lubricants are characterized by very high human and environmental compatibility.
- The long life and high performance of our products reduce consumption and the amount of waste disposal.
- We are committed to sourcing the raw materials we use from renewable resources as far as possible.
- All employees are committed to a conscious and careful use of material and energy.
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- The generation of waste is to be avoided or reduced and unavoidable waste is to be recycled internally or externally as much as possible.
- Our wastewater should be cleaned and treated with state-of-of-the-art equipment.
- Oemeta's goal is to use environmentally friendly electricity from renewable energy sources where possible.

- The quality management is supposed to be certified according to QM DIN EN ISO 9001:2015.
- The environmental management is supposed to be certified according to UM DIN EN ISO 14001:2015.
- Our production sites are supposed to implement a management system for health and safety at work.

## 5. Information security

Cyber security has never been a greater challenge. With the opportunities of increasing digitalization, the potential for attacks from the Internet is also growing. Holistic and sustainable security measures are essential for Oemeta's future viability and cyber resilience.

We are committed to make Oemeta resilient to hacker attacks, malware, and operational security incidents.

This serves to provide the best possible protection for our company's data, as well as for data provided to us by customers, suppliers, and other external stakeholders.

Measures include secure access, admission and access to information in accordance with underlying authorization concepts and security rules. Backup and recovery concepts are continuously adapted to the state-of-the-art technology. Subject-related audits are carried out by independent third parties. We work closely with an external data protection officer.

All employees are trained regularly and at least annually on these topics. Confidentiality and the protection of business secrets are mandatory to every employee.

In addition to the above obligations and measures, management is pursuing the implementation of an information security management system (ISMS).

### a) Scope of the ISMS

The scope of the ISMS includes all services provided by Oemeta, as well as the necessary supporting processes.

Oemeta uses the services of external tax consultants, auditors, lawyers, an external data protection officer and external IT service providers.

### b) Leadership and commitment

The implementation of the ISMS in the CoC demonstrates the importance of information security to Oemeta as well as the sustainable support of the related activities by the management. This includes, among other things, the steering of information security, the assignment of key responsibilities, and the provision of the necessary resources.

The quality (in time, in budget, and targeted implementation of customer requirements) of our service is very important to our customers. The trust of our customers in our safe and loyal handling of customer knowledge and data is crucial to this.

To factually achieve the above, the management of Oemeta decide to introduce an ISMS based on the requirements by TISAX®. The management fully supports the introduction, operation, maintenance, and further development of the ISMS.

In order to live the ISMS in everyday life, the ISMS-Team ([ISMS-Team@oemeta.com](mailto:ISMS-Team@oemeta.com)) and the managers at Oemeta are assigned the role of multipliers who pass on these principles and observe compliance. The overall responsibility for the ISMS lies with the management of Oemeta.

Oemeta complies with the requirements set out below and guarantees the ongoing improvement of the ISMS. Sufficient financial and time resources are made available for information security. Information security management must be operated economically.

### **c) Importance of information processing**

Against the background of external and internal requirements, but above all the security requirements of customers, information security must be an integral part of the corporate culture. All employees must be aware of the need for information security and understand the fundamental impact of risks on business success.

All essential strategic and operational functions and tasks are significantly supported by information technology (IT). It must be possible to compensate for a failure of IT systems in the short term. Business must not be allowed to collapse even in subareas. Since the core competence lies in the production of cooling lubricants, the protection of this information against unauthorized access and unauthorized modification is of existential importance. Recipe data, raw material data and customer data require special protection in terms of confidentiality, availability and integrity.

### **d) Overarching goals**

The goals are based on the protection needs with regard to ensuring appropriate availability, integrity and confidentiality of the processed data, taking into account aspects of cost-effectiveness and the requirements of all interested parties.

The requirements for confidentiality are based primarily on the needs of the Oemeta group, the needs of customers and statutory regulations. Negative internal and external effects triggered by information security incidents are to be avoided as far as possible by means of a practiced ISMS.

Customer confidence and, ultimately, business success are based on the fact that in particular,

- the legal requirements are complied with (see section "[Compliance and business ethics](#)"),
- trade secrets are protected,
- the confidentiality, integrity and availability of customer data is maintained and
- the projects and services are completed in the planned or promised time.

In addition to the implementation of the ISMS according to conformance standards, another important goal is the achievement of a defined security level and its continuous development and improvement.

The defined specifications and processes are determined and put into effect by the management in the present form.

## **6. Implementation and enforcement**

We make every appropriate and reasonable effort to implement and apply the principles and values described. One of these measures is regular, annual training in the Code of Conduct.

An evaluation and assessment of the principles is carried out as part of an annual "Management Review".

Uetersen, June 2023  
Oemeta Chemische Werke GmbH  
Management

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