



**eew**

Energy from Waste

# *Policy* **Statement**

on the respect of human rights and  
environment-related obligations

in accordance with the Act on Corporate Due Diligence  
Obligations in Supply Chains (LkSG)

*Version 1.0, 20 December 2023*

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## 1. Scope of application

This Policy Statement applies for EEW Energy from Waste GmbH (hereinafter “EEW”) as well as its affiliated companies in accordance with Section 15 of the German Stock Corporation Act in Germany (hereinafter “EEW Group”). It serves as the foundation for cooperation with all suppliers, business partners and employees of the EEW Group.

Observing human rights and environmental standards in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, hereinafter “LkSG”) is an integral element of all business activities of EEW Group. We expect our employees as well as our suppliers and business partners to observe human rights and environment-related regulations. Breaches of duty will not be tolerated. To this end, we make every effort to identify, prevent and mitigate human rights and environment-related risks throughout the value chain of our companies.

Each and every individual is required to apply and implement these principles. Our goal is that the applicable human and environmental rights are observed within the EEW Group as well as by our suppliers.

## 2. Commitment to international standards

We are committed to observing the international norms, conventions, principles and directives set out in the following paragraphs and we align our entrepreneurial conduct with these.

### 2.1 Commitment to international human rights standards

We are aware of our entrepreneurial responsibility and respect internationally recognised human rights. We therefore commit to observance of the following international standards:

- the principles of the United Nations Global Compact
- the core labour standards of the International Labour Organization (ILO)
- the United Nations Universal Declaration of Human Rights
- the Charta der Vielfalt for diversity in the world of work (Charta der Vielfalt e.V.)

### 2.2 Commitment to international environment-related standards

The activities in our own business area and in our supply chain are associated with environmental impact, which can lead directly and indirectly to human rights risks and adverse effects on human rights. The conduct of companies and the associated environmental damage can also lead to human rights-related risks as well as direct or indirect adverse impacts on human rights. We therefore commit to the following environmental standards:

- Minamata Convention on Mercury of 10 October 2013
- Stockholm Convention of 23 May 2001 on Persistent Organic Pollutants (POP Convention), last amended by the decision of 6 May 2005
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989, as last amended by the Third Ordinance amending Annexes to the Basel Convention of 6 May 2014

## 2.3 Commitment to due regard for risks within the scope of LkSG

With regard to the due diligence obligations set out in the LkSG, we have defined the following focus areas based on our initial risk analysis:

- **Respect for labour rights and occupational health and safety:** We protect our own employees as well as suppliers' staff from hazards at our sites. We consistently comply with the applicable occupational safety laws and implement standards that go beyond these. We raise awareness of occupational health and safety and safety-conscious behaviour in order to prevent workplace accidents. In addition, we promote the health of our employees through many offerings.
- **Prohibition of discrimination:** Every employee is treated with respect and dignity. No employee shall be physically, psychologically, sexually or verbally harassed or abused on the grounds of gender, ethnic origin, skin colour, political views, religion, age, family circumstances, background or any other form of difference.
- **Appropriate remuneration for work performed:** EEW observes the principle of equal pay for equal work. This includes, in particular, appropriate and punctual remuneration which enables employees to earn a living and sustain a livelihood. Remuneration for our own employees is based on collective bargaining agreements.
- **Freedom of association and the right to collective bargaining:** Employees have the right to join an employee representative body and to carry out collective bargaining. Membership in a union or an employee representative body shall not result in any disadvantages, such as discrimination, intimidation or retaliation, for employees. We work together with employee representative bodies in a trusting and constructive manner and appreciate their contribution to the well-being of our employees.
- **Environmental protection and conservation of natural resources:** Any harmful contamination of soil, water bodies or air, harmful noise emissions or excessive water consumption must not endanger or harm the natural livelihood of a person. Rigorous adherence to environmental permitting requirements and relevant statutory provisions is the foundation of our business activities. In addition to this, we implement voluntary standards.

## 3. Appropriate and effective risk management

To fulfil our due diligence obligations in our own business area and in the supply chain, we have established a risk management system in accordance with the LkSG and continuously implement the due diligence obligations in all relevant business processes.

At the top management level, the EEW Board of Management is responsible for the respect of human rights and environmental matters. The operational implementation of the due diligence obligations is the responsibility of managers in the relevant specialist departments. In addition, EEW has appointed a Human Rights Officer. The Human Rights Officer is responsible for the overarching steering and monitoring of the implementation of the due diligence obligations in accordance with statutory regulations and the associated internal processes as well as reporting regularly to the Board of Management. In doing so, the Human Rights Officer works closely with all specialist departments as well as the persons responsible at affiliated enterprises, who are in charge of the operative implementation of the due diligence obligations. EEW reports regularly to the German Federal Office for Economic Affairs and Export Control (BAFA).

## 4. Risk analysis

To analyse the potential and actual human rights and environment-related risks in its own business area and at its direct suppliers, EEW conducts a risk analysis in accordance with LkSG once a year and on an ad hoc basis. The aim is to systematically identify, analyse and assess the risks related to human rights and the environment associated with our business activities.

The individual specialist departments are responsible for implementing the risk analysis. The risk analysis systematically assesses suppliers and our own business area with respect to human rights and environment-related risks, which can arise from, for example, the type of business activity, the geographic location of production facilities and other criteria (abstract risk analysis). In addition to publicly available implementation tools to identify human rights and environment-related risks, such as indices and rankings, our risk analysis takes into account the submissions we receive through our established whistle-blower system and the resulting findings. Based on a prioritisation, a detailed evaluation of the risks is then carried out (concrete risk analysis).

The identified human rights and environment-related risks are appropriately weighted and prioritised according to the criteria of business activity, the ability to exert influence, the severity of the violation that can typically be expected, the likelihood, and the extent of the company's contribution.

If actual evidence suggests a breach of a duty by an indirect supplier may have occurred, EEW assumes its responsibility for the entire supply chain and conducts an ad hoc risk analysis. Based on this risk analysis, it may take further appropriate action. Remedial action measures are derived from these findings.

The existing processes to comply with due diligence obligations and to identify potential risks are regularly reviewed and, if necessary, optimised.

## 5. Preventive measures and remedial action

EEW Group has business relationships with numerous suppliers, the majority of whom are headquartered in Germany and/or the European Union, where human rights and environmental rights are enshrined in law. We expect our suppliers to comply with all applicable regulations and observe in particular the provisions relating to human rights and the environment. We do not award any contracts to companies if we are aware they violate legal regulations or are on a sanctions list.

Moreover, in accordance with international standards, EEW has developed a Supplier Code of Conduct and has also included responsibility for human rights and the environment in its contractual agreements. These rules are an integral part of contract tender specifications and EEW Group's decisions on awarding contracts. Suppliers are obligated to comply with these rules and to address these appropriately throughout the supply chain.

EEW will publish this Policy Statement on its website, accessible to all.

If necessary, based on the results of the risk analysis in EEW Group's own business area or in the supply chain, the company will establish further preventive measures, such as training or monitoring.

As part of its preventive measures, EEW reserves the right, among other things, to obtain self-disclosure information or third-party disclosures from its suppliers, to require the presentation of certificates and to carry out on-site audits.

In future, if breaches of duty relating to human rights or the environment are identified or are impending, appropriate remedial action will be taken promptly. These measures will be determined individually for each situation in order to prevent, put a stop to or minimise the extent of a breach.

In our view, an important part of our due diligence obligations is raising our employees' awareness of respect for human rights and environmental standards and conveying the necessary knowledge to effectively implement human rights and environment-related due diligence processes. We therefore commit to carrying out regular training in future for this purpose.

In order to recognise, prevent, remedy or minimise adverse human rights or environment-related impact, the effectiveness of the preventive and remedial measures taken will be evaluated on an ad hoc basis as well as during the annual risk analysis.

## 6. Complaints procedure

A key part of our due diligence process is the established complaints procedure – our whistle-blower system. The complaints procedure is publicly accessible and open to any person to report actual or potential risks relating to human rights and the environment or infringements of human rights and environmental concerns. The complaints procedure and the related responsibilities are set out in the Rules of Procedure, which is publicly accessible on the EEW webpage.

Existing suspicions can be sent via email ([hinweise@eew-energyfromwaste.com](mailto:hinweise@eew-energyfromwaste.com)) or post, or can be reported in person to the Compliance Officer or the Human Rights Officer. EEW will ensure confidentiality of the complainant's identity and protection against disadvantage as a result of the complaint.

When a complaint is submitted, it is documented and checked for admissibility. The complaint is then investigated in cooperation with the relevant contact persons, for example, in discussions with suppliers or the affected parties, or via on-site visits. Based on these findings, specific measures are identified and carried out. The findings from the complaints procedure enable EEW to continuously improve its due diligence obligations in accordance with the LkSG.

The effectiveness of the established complaints process will be evaluated as part of the annual risk analysis as well as on ad hoc basis.

## 7. Review of effectiveness

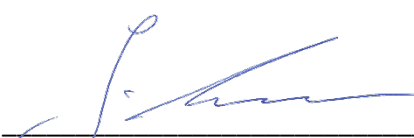
In its own business area and within its supply chains, EEW will evaluate the effectiveness of measures as part of an annual and ad hoc review of effectiveness. The focus here will be on priority risks and the impact and targets of the measures. Based on the risk analysis and input from employees and suppliers, the company plans to continuously improve and develop its human rights management.

## 8. Documentation and reporting obligations

EEW internally documents the fulfilment of its due diligence obligations on an ongoing basis and keeps these records for at least seven years. Moreover, an annual report is prepared detailing the fulfilment of the due diligence obligations for the previous business year. This is published in a timely manner on the website, where it is publicly available for a period of seven years.

## 9. Updates

We are aware that implementing human rights due diligence obligations is an ongoing process. Therefore, with the aim of continuously improving our processes, we regularly review our measures. In this context, we also regularly review the Policy Statement and update it, if necessary, in order to conform with legal requirements and the current design of our risk management system.

  
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