

>> Declaration of principles regarding a human rights strategy

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Approved

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CORE ELEMENT OF HUMAN RIGHTS DUE DILIGENCE

Infraserv GmbH & Co. Höchst KG and its subsidiaries (Infraserv Höchst) are required to comply with human rights and environmental due diligence obligations under the German Supply Chain Due Diligence Act (LkSG). They are based on the overarching United Nations Guiding Principles on Business and Human Rights. They are organized under 3 pillars: The state's duty to protect human rights, the corporate responsibility to respect human rights, and access to remedy, i.e. grievance and remedy mechanisms for all victims of fundamental rights violations.

The LkSG requires companies in scope to submit a declaration of principles on their human rights strategy that has been adopted by senior management and published internally and externally.

The purpose of this document is to demonstrate Infraserv Höchst Group's compliance with its human rights due diligence obligations. It is updated annually or ad hoc and can be accessed at www.infraserv.com.

CORPORATE PRINCIPLES OF THE INFRASERV HÖCHST GROUP

Infraserv Höchst is committed to fair, responsible and honorable conduct, as it has documented in its [Code of Conduct](#), which is binding for all employees. Infraserv Höchst's environmental, safety and health policy is set out in its [guiding principles for environmental protection, health and safety](#). Infraserv Höchst Group focuses heavily on using energy efficiently and reducing emissions that harm the climate and the environment. Infraserv Höchst's energy policy is one example of these efforts.

Infraserv Höchst's senior executives are responsible for compliance with corporate duties, including human rights due diligence obligations. Tasks and duties are delegated within the organization. Infraserv Höchst has an integrated management system that is monitored by the Compliance department to ensure compliance with all statutory and other binding obligations. Senior management evaluates the adequacy and effectiveness of the management system annually. Findings from this evaluation are incorporated into target and action planning.

ORGANIZATIONAL PRINCIPLES

Infraserv Höchst operates sophisticated technical infrastructure and provides services to the chemical, pharmaceutical and related process industries. Its most important location is Industriepark Höchst in Frankfurt am Main, Germany. It also does business at smaller locations, plants and offices in Germany.

Infraserv Höchst's business operations are organized into segments that are operationally responsible for the company's financial success and compliance with its binding obligations, including statutory and contractual obligations as well as internal company policies and other corporate duties of care, for example, with regard to social responsibility.

Infraserv Höchst currently operates in the following segments:

- Utilities Management
- Waste Management
- Corporate Real Estate Management
- Grids
- Logistics
- Training
- Site Services
- Process Engineering

The Logistics, Training and Process Engineering segments are represented by the subsidiaries Infraser Logistics GmbH, Provadis Partner für Bildung und Beratung GmbH, and Infraser Höchst Prozesstechnik GmbH. Other subsidiaries are included in the scope of consolidation of the Infraser Höchst Group. Details can be found in Note 38 to the consolidated financial statements published in the German Federal Gazette (“Bundesanzeiger”).

Industriepark Höchst

Industriepark Höchst is one of the largest chemical and pharmaceutical sites in Europe, covering 460 hectares. It is located in the Frankfurt districts of Höchst, Sindlingen, Schwanheim and—with its southwestern part—in the Kelsterbach district. It is intersected by the Main River. The site comprises around 980 leased buildings where around 90 companies and 22,000 employees operate.

As the site operator of Industriepark Höchst, Infraser GmbH & Co. Höchst KG coordinates the dialog between the site’s main tenants and its neighbors, such as local residents, state and municipal authorities, and welfare institutions that serve the local community. Important tools for dialog are the neighbors section of the Industriepark Höchst site portal, the community emergency hotline, and Industriepark Höchst neighbors' discussion group. Companies and employees at Industriepark Höchst can access an industrial park portal with important site-related information.

Facility operations at Industriepark Höchst are permitted and monitored by the relevant authorities in accordance with applicable laws. Some Industriepark Höchst facilities that use large quantities of hazardous substances are subject to the extended requirements of Germany’s Hazardous Incident Regulation (StörfallV). The authorities were notified of those parts of the companies’ plants that fall under the regulation; the necessary safety reports were submitted.

Health and safety at work

The company is responsible for the health and safety of its employees at work along with other people who may be affected by their activities. This responsibility includes the promotion and protection of their physical and mental health. To protect people, we continuously identify and evaluate potential risks and hazards from the operation of facilities or the provision of services and minimize them by taking appropriate action. A *safety code of conduct* provides all employees and managers with guidance for the continued development of our safety culture. The requisite resources are provided by management. Infraser Höchst Group and the Institution for Statutory Accident Insurance and Prevention for the Raw Materials and

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Chemical Industry (BG RCI) have signed a cooperation agreement to execute the prevention strategy entitled “VISION ZERO. Null Unfälle – gesund arbeiten!” (VISION ZERO. zero accidents—work healthy!).

Environmental protection and emergency management

The environmental impact of the Infracerv Höchst Group’s operations is included in the assessment and continuous improvement of its environmental performance. Risks covered in the analysis include air emissions; discharges into bodies of water; the prevention, recycling, and disposal of waste; soil contamination; the use of natural resources and raw materials; the handling of hazardous and critical substances; transportation and traffic; and the indirect environmental impact of products and services provided to customers.

All the diligence and precautions in the world cannot completely prevent accidents or incidents such as fires or leaks. The companies at Industriepark Höchst have drawn up alarm and emergency response plans for this eventuality and coordinated them with the relevant authorities, i.e. the Frankfurt am Main fire department and police. Necessary emergency response actions outside Industriepark Höchst are described in the official alarm and emergency response plans. They are coordinated by Frankfurt’s emergency response authorities and police together with Infracerv Höchst.

Interest groups and management-labor relations

Infracerv Höchst is a member of the German Chemical Industry Association (Verband der Chemischen Industrie e.V. (VCI)) and of the Employers’ Association of the Chemical and Allied Industries for the State of Hesse (Arbeitgeberverband Chemie und verwandte Industrien für das Land Hessen e.V. (HessenChemie)). The German Mining, Chemical and Energy Industrial Union (Industriegewerkschaft Bergbau, Chemie, Energie (IG BCE)) is an important negotiating partner. These three alliance partners have joined forces in the Chemie³ sustainability initiative on behalf of the third-largest industry sector in Germany.

Working conditions at Infracerv Höchst Group companies, including pay, working hours and vacation, are governed by collective bargaining agreements and shop agreements with employee representatives (works councils).

Demographic change and diversity

General and sector-specific demand for skilled workers is growing as a result of demographic change. That is why Infracerv Höchst is expanding its in-house training programs and collaborating with universities to retain and develop skilled employees throughout their lives. Infracerv Höchst also supports the goals of inclusion—for example for older employees with health restrictions—and cultural diversity—for example for the integration of minorities—going beyond current anti-discrimination laws and regulations.

Certifications

Infraserv Höchst has established an integrated management system (PRISMA) to guide the organization with respect to the corporate principles and goals formulated in this document. PRISMA has a modular structure and so meets the requirements of the international standards DIN EN ISO 9001:2015 (quality management), DIN EN ISO 14001:2015 (environmental management), DIN EN ISO 50001:2018 (energy management) as well as the requirements for an occupational health and safety management system based on DIN EN ISO 45001:2018 (safety and health at work).

Fulfillment of the standard requirements is monitored by the Compliance department and checked annually by an independent auditor accredited by the German accreditation body DAkkS and verified by corresponding certificates. The current certificates can be viewed at www.infraserv.com. The company's corporate social responsibility (CSR) performance is assessed by Ecovadis, a rating agency.

MEASURES IN THE SUPPLY CHAIN

Infraserv Höchst is a certified member of the compliance initiative of the German Association of Materials Management, Purchasing and Logistics (Bundesverband Materialwirtschaft, Einkauf und Logistik e.V. (BME)) and promotes the use of the BME Code of Conduct as a cross-industry, international compliance standard based on universal values by all key suppliers in the value chain. These universal values include the Universal Declaration of Human Rights, ILO core labor standards and the Ten Principles of the United Nations Global Compact.

Risk analysis and preventive measures

Infraserv Höchst's risk management system is part of the integrated management system. It defines roles, responsibilities, and processes for identifying, assessing, and managing risks and for internal risk reporting. That also applies to human rights and environmental risks in the company's own business and at its direct suppliers. Infraserv Höchst's risk analysis is based on recommendations and guidelines from the supervisory authority (the Federal Office for Economic Affairs and Export Control (BAFA)) and the Chemie³ industry initiative. The main risks are monitored as part of the internal control system, which is regularly checked for adequacy and effectiveness by the Internal Audit department.

Infraserv Höchst's supply chain risk profile currently has the following characteristics: All key suppliers are qualified as part of a selection process and undergo regular evaluations by the Purchasing department with regard to quality, price, and relevant compliance requirements. Specific risk management rules such as contractually agreed upon control measures and supplier reporting obligations apply to individual groups of goods and suppliers such as waste disposal services and staff leasing.

Most suppliers are based in Germany (over 90% of the procurement volume), with the remainder in the EU and a very small proportion in the United States and Switzerland. There are no direct supply relationships in countries with high human rights risks. Materials and supplies are largely procured in the open market; we do not have direct supply relationships with producers in high-risk industries or countries. Capital goods are also procured directly

from manufacturers who generally have long value chains themselves. In these cases, potential risks must be identified and analyzed as part of the procurement process.

Special risk areas

Infraserv Höchst's disposal facilities are certified as specialized waste management companies. The terms and conditions of acceptance and certificates are published at www.infraserv.com. Infraserv Höchst commissions specialized waste management companies to transport and dispose of waste and takes appropriate control measures to ensure compliance with waste legislation, including the Minamata Convention on Mercury, the Stockholm Convention on Persistent Organic Pollutants and the Basel Convention on Hazardous Wastes.

Infraserv Höchst has also identified two risk sectors that require monitoring under the LkSG: the textile industry (procurement of protective and work clothing) and mining (procurement of coal).

Appropriate control measures must be implemented contractually wherever at least medium or high human rights or environmental risks are identified in a supplier relationship. For example, the coal trader engaged by Infraserv Höchst demonstrates compliance with the Bettercoal 2.0 industry standard.

Remedy and grievance mechanism

Individuals who believe that Infraserv Höchst's business activities violate their legal rights under the LkSG can use our protected whistleblower system at <https://infraserv.whistleblower-network.net/frontpage> to submit information or complaints and request a remedy. Inquiries about risk or compliance issues can also be sent to the following email address: compliance@infraserv.com