

Interzero policy statement on respecting human rights and environmental due diligence obligations

For Interzero, respecting human rights and protecting the environment are fundamental aspects of our responsible corporate governance.

As one of Europe's leading circular economy service providers, Interzero is actively and successfully shaping the circular economy of the future. Our vision is a world without waste. With our "**zero waste solutions**", we help create sustainable value and protect the climate and resources.

As a pioneer for the circular economy, Interzero is the winner of the 2024 German Sustainability Award and the related special award in the 'Resources' transformation field.

The credibility, proper conduct and commitment of our company and its employees are crucial for gaining the confidence of our customers, partners and the general public. Each and every individual has a part to play in shaping Interzero's reputation.

Upholding human rights and environmental due diligence obligations also constitutes a central component of our strategy for realising this vision.

We expect all of our employees, suppliers and business partners to act in a way that respects and upholds human rights and environmental issues in order to take on social and ecological responsibility as a shared undertaking, and ensure sustainable business practices.

For many years, Interzero has published full details of its ecological and social performance as well as the Interzero supply chain as part of its sustainability reporting.

Interzero pursues the goal of consistently implementing sustainability along the entire value-creation process, and is therefore careful to prefer suppliers who provide waste management and logistics services that are socially and ecologically responsible. Interzero itself fully meets the transparency requirements expected from suppliers. Since 2020, Interzero has documented its sustainability performance on the EcoVadis and Supplier Assurance platforms for greater transparency along the value chains.

Interzero also operates a Compliance Management System (CMS). The Interzero Code of Conduct, a core document that is binding on all Group companies, sets out clear expectations for conduct by Interzero management staff and employees in relation to upholding human rights and protecting the environment.

We firmly believe that our long-term success will depend on taking responsibility as a company for respecting human rights and avoiding environmental risks – and not only locally but also along the entire supply and value chain.

Our guiding principles for protecting human rights and the environment

To ensure this responsibility is upheld both within our own organisation and along the supply chain, Interzero pays particular attention to the following international standards and guidelines in conducting its business:

- a. The Universal Declaration of Human Rights (UDHR)
- b. The United Nations Guiding Principles on Business and Human Rights (UNGP)
- c. The Conventions and Recommendations from the International Labour Organization (ILO) on labour and social standards, including a clear commitment to freedom of association and the right to collective bargaining
- d. The Principles of the United Nations Global Compact (UNGC)
- e. The United Nations Convention on the Rights of the Child (UNCRC)

The basic tenets addressed therein and the legal positions protected form part of our Code of Conduct for employees, which is supplemented by this Policy Statement. We commit ourselves to taking the steps

necessary to prevent and avoid adverse effects on human rights and – wherever possible – environmental impacts within our business activities. Together with our suppliers and business partners, we want to act in a responsible manner with the aim of minimising risks to human rights and the environment, and creating stable and long-lasting business relationships.

We require our employees to orient themselves towards our Code of Conduct and Policy Statement, and comply with the same in carrying out their duties.

As regards our suppliers and business partners, we expect them to work with us in championing high ethical standards and human rights, to conduct themselves equally responsibly within their own organisations, and to secure compliance with these standards in their business relationships with their suppliers. This includes making every reasonable effort to avoid negative environmental impacts and to adopt optimum strategies for avoiding or at least mitigating other environmental risks. These aims are clearly set out in our Interzero Supplier Code of Conduct, which forms a routine part of the contractual agreements with our suppliers and establishes the basis for our business relationships.

Our approach to handling risks to human rights and the environment

Risk assessment and management

As part of its Compliance Risk Assessment (CRA) work, Interzero addresses the legal risks that arise in conjunction with its business activities as part of a continuous process.

To comply with the applicable duties and legal provisions of the German Supply Chain Due Diligence Act (LkSG) – and with a view to achieving the targeted steering of risk management within Interzero – organisational responsibilities have been defined. The individuals assigned to these roles coordinate the implementation of the risk management system in consultation with management and the relevant departments and segments, and are responsible for refining its methodology.

We are aware of the fact that our business activities as well as our global supply and value chains have inherent risks that could potentially result in human rights abuses as well as environmental risks. In complying with our duty to respect all internationally recognised human rights, we pay particular attention to specific human rights topics that we have identified as being material for our company in the course of our risk assessment work. These topic areas are associated with the most serious risks in relation to negative impacts on those individuals who have a direct or indirect relationship with our activities, whether at our local places of business or within our global supply and value chains.

Interzero uses software and IT tools to support its risk assessment work in relation to the LkSG criteria.

Within the company's departments, the risk situation is assessed using specific questionnaires modelled on the LkSG criteria. As regards our direct suppliers, we have taken a risk-oriented approach to identify Interzero's biggest suppliers, which was followed by analysing their risk situation in relation to respecting human rights and taking action on environmental risks.

As part of our risk assessment work, we weight and prioritise risks by taking the severity and irreversibility typically to be expected for a potential rights infringement and considering this in proportion to its probability of occurrence. We also take into account our own potential input into causation as well as the degree of our potential influence to prioritise risks and their avoidance/mitigation, and to focus our efforts on areas with the greatest risk exposure. With the help of a risk matrix, we draw up our action plan, and initiate appropriate and effective preventive and corrective measures where these are necessary.

The results of our risk assessment work are used as regular input into our corporate decision-making processes.

Alongside our routine risk assessment work, risk analysis is also carried out on a case-by-case basis where there is solid evidence of infringements.

Preventive and corrective measures

Our comprehensive risk assessment work is enhanced by a wide range of other, preventive measures:

- a. We provide our employees with regular training.
- b. We include specific clauses in our contractual conditions that require our business partners, suppliers and service providers to comply with the standards contained within this declaration of principles. The standards can be found on the Interzero website, under 'Service desk'.
- c. In our contracts with suppliers, we agree ad hoc audit rights and site visits. We then use structured spot checks as a means of determining whether suppliers are indeed complying with our standards.
- d. We participate in industry initiatives. The aim here is to integrate as many actors along the supply chain as possible and to work together in identifying approaches for achieving positive, long-term trends.
- e. We have implemented internal processes and responsibilities that coordinate the monitoring of compliance with due diligence obligations, and which describe the procedures to use if infringements are discovered and the initiation of necessary measures.

Effectiveness checks

We intend to use regular, annual audits to check the effectiveness of measures both internally within our own organisation and in our supply chains; measures will then be tightened as and when necessary. The focus here will be on high-priority risks, and on the pursued effects and goals of these measures. Improving and further developing our Human Rights Management system are core goals for our company. This process is based on empirical data, our dialogue with external experts and systematic risk assessment activities.

If we discover that Interzero or our direct or indirect suppliers have abused human rights and/or are in breach of related environmental legislation – or an abuse or breach of this kind appears to be imminent – we will promptly initiate corrective measures to prevent, stop or minimise such an abuse or breach.

As a fundamental rule,

violations of human and environmental rights are not tolerated and are rigorously investigated.

In cases where Interzero is directly responsible for a violation of human/environmental rights, we will take immediate action to end or modify the business practices concerned to ensure that they conform to human rights and environmental standards. We will also seek to make appropriate reparations for such violations. We will appropriately sanction any misconduct of our employees that contravenes fundamental human rights and/or environmental principles.

In situations in which our business activities could potentially lead to human rights abuses and/or environmental damage, or could be indirectly related to the same, we will play an active part in pursuing appropriate solutions and making prompt reparations in cooperation with the affected parties. Any reasonable suspicion or specific indications of potential human rights violations within our company or along our supply and value chain will be met on our part by a thoroughgoing and uncompromising investigation.

We expect full cooperation and support from our business partners when clarifying the facts of the matter in such cases, within an appropriate period of time. Depending on the severity of the violation, we reserve the right to take appropriate action and coordinate the same with our business partners. These range from requesting an immediate stoppage to the violation or the pursuit of legal action to the potential termination of the business relationship. Irrespective of this, we will always seek to make reparations for the violations concerned.

Appointment of a Human Rights Officer

A Human Rights Officer has been appointed, to whom the responsibility of implementing and monitoring the provisions of the LkSG (particularly risk assessment) within the Interzero Group has been delegated on behalf of Interzero Holding GmbH & Co. KG.

The managing directors of the individual companies within the Interzero group are responsible for implementing the requirements within their own businesses.

Complaints mechanism

If potential human rights or environmental risks are discovered within the Interzero Group or along the supply chain – or if actual violations occur – then all parties (employees, business partners, suppliers, customers and other third parties) can contact our Complaints Ombudsman (in accordance with section 8 of the LkSG).

All information provided is naturally treated in the strictest confidence and may also be given anonymously.

Further details of the complaints procedure are set out in the “Interzero rules of procedure on processing complaints about violations of human rights and environment-related due diligence obligations, pursuant to section 8 of the German Supply Chain Due Diligence Act (LkSG)”.

Contact details for the Complaints Ombudsman:

Compliance Officer Services Legal
Stephan Rheinwald, solicitor
Telemannstrasse 22
53173 Bonn
Tel.: +49 228 3503629-1
Fax: +49 228 3503629-2
E-mail: s.rheinwald@cos-legal.eu

Documentation and reporting

The fulfilment and implementation of our due diligence obligations is documented continuously as part of our CRA work. Here, we record all information made available to us concerning identified risks and the preventive/corrective measures that we have adopted.

In the future, we will provide updates on the implementation status and strategic developments to the Federal Office for Economic Affairs and Export Control (BAFA) as required by law, and keep you informed about these matters on our corporate website as well.

Outlook

Interzero is aware that the implementation of human rights and environmental due diligence obligations within our own organisation and along the supply chain is part of a continuous process. We therefore declare our commitment to the ongoing review and development of our own measures, and the auditing of the measures as stated (whether routinely or ad hoc) to confirm their effectiveness.

The Executive Management of Interzero Holding GmbH & Co. KG

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