

Code of conduct

Introduction

At Accurec-Recycling GmbH, we are committed to conducting our business responsibly, ethically, and sustainably. This Code of Conduct sets out the standards of behavior expected from all employees, managers, and contractors, and it is mandatory for everyone in the organization. It reflects our core values: integrity, sustainability, safety, respect, and accountability.

All employees are expected to integrate these principles into daily operations, decision-making, and interactions with colleagues, customers, suppliers, and the community. By adhering to these standards, we protect our employees, our reputation, the environment, and the long-term success of the company. Compliance with all applicable national and EU laws and regulations is a fundamental requirement.

1. Respect for Human Rights and Labor Standards

Accurec-Recycling GmbH fully supports internationally recognized human rights. We strictly prohibit child labor, forced labor, and human trafficking. All employment must be voluntary, with fair wages, reasonable working hours, and safe conditions.

Key responsibilities include:

- Treating all employees, contractors, and partners with fairness and dignity.
- Respecting diversity and fostering an inclusive environment regardless of gender, ethnicity, religion, disability, age, or sexual orientation.
- Supporting lawful employee representation, including works councils, and cooperating in the resolution of workplace issues.

We also expect our suppliers and business partners to uphold these same standards. Any known violation of human rights, including by contractors, must be reported immediately. Compliance with national labor laws and EU labor directives is mandatory.

2. Safety, Health, and Environmental Responsibility

The recycling industry involves specific operational hazards, including handling batteries, chemicals, and heavy machinery. Safety is therefore a top priority.

Employee responsibilities include:

- Following all occupational safety rules and training in accordance with national occupational health and safety laws.
- Using protective equipment consistently.
- Reporting unsafe conditions, near misses, or accidents without delay.

Environmental protection is central to our mission. Employees are expected to:

- Handle materials, waste, and hazardous substances responsibly.
- Comply with all applicable environmental laws and EU regulations.
- Reduce emissions, prevent spills, and minimize energy and water use where possible.
- Support sustainable practices in daily work, such as recycling and proper disposal.

Managers are responsible for monitoring compliance and promoting a culture of safety and environmental awareness. We also strive to innovate continuously to reduce the environmental footprint of our operations.

3. Ethical Business Practices

Integrity and transparency are essential to our success. Employees must avoid conflicts of interest and disclose any personal interests that could interfere with business decisions to management immediately.

Key principles:

- Bribery, corruption, and facilitation payments are strictly forbidden.
- Gifts and invitations must be modest, transparent, and legally compliant.
- Insider trading, money laundering, or other unlawful financial activities are prohibited.
- Fair and free competition must always be respected; anti-competitive practices such as price-fixing are forbidden.

Employees are expected to document business decisions accurately and honestly. Financial records, reporting, and internal approvals must comply with all applicable accounting laws, national regulations, and company policies.

4. Responsible Relationships with Partners and Suppliers

Accurec-Recycling GmbH works with partners, suppliers, and contractors who share our values. We select partners based on reliability, quality, ethics, and environmental responsibility.

Expectations include:

- Respecting labor standards and human rights.
- Ensuring compliance with environmental regulations.
- Acting with integrity and transparency in all transactions.

We include these standards in contracts where appropriate and monitor supplier compliance. Employees are responsible for escalating concerns about unethical or unsafe practices in the supply chain.

5. Data Protection, Confidentiality, and Intellectual Property

Employees may have access to confidential company information, customer data, or trade secrets.

Responsibilities include:

- Handling information with care and sharing it only with authorized colleagues.
- Protecting customer data in compliance with GDPR and other applicable data protection laws.
- Safeguarding intellectual property, including technology, processes, and know-how.
- Avoiding unauthorized disclosure or personal use of sensitive information.

Information security extends to digital systems: passwords, access controls, and IT policies must always be respected.

6. Reporting, Whistleblowing, and Accountability

Employees are encouraged to report violations of this Code, company policies, or laws. Reports may be made to supervisors, management, or the compliance department.

We ensure:

- Confidentiality for employees reporting in good faith.
- Protection against retaliation.
- Thorough investigation of reports and appropriate corrective action.

Managers are responsible for leading by example, ensuring team members understand the Code, and fostering a culture of integrity. Violations may result in disciplinary action, including termination.

7. Communication, Marketing, Social Media, and Social Responsibility

Accurec-Recycling GmbH values honest and transparent communication with employees, customers, authorities, and the public.

Key principles:

- Marketing and public statements must be truthful and not misleading.
- Political engagement on behalf of the company is prohibited. Employees may participate in politics personally, outside of working hours.
- Donations, sponsorships, or public support initiatives must comply with internal policies and legal requirements.
- Environmental and sustainability claims about our operations must be accurate and verifiable.
- Employees are expected to represent the company professionally on social media and avoid sharing confidential information.

Our goal is to build trust, credibility, and a positive reputation for ethical and sustainable business practices.

8. Trade Compliance and Sanctions (Annex)

In addition to general ethical principles, Accurec-Recycling GmbH maintains specific measures to ensure compliance with export controls and sanctions.

8.1. Sanctions Compliance

- Internal procedures ensure compliance with national and EU sanctions laws.
- Business partners and transactions are screened to avoid dealings with prohibited countries, entities, or individuals.

8.2. Trade Compliance Program

- Responsibility for export controls and trade compliance is assigned within the company and overseen by management.
- Employees involved in international trade activities are trained and have appropriate resources.
- Risk-based screening and internal guidance are applied for higher-risk scenarios, including sensitive goods, countries, and partners.
- Compliance processes are regularly reviewed and updated to reflect current regulations.
- All employees must follow these procedures and report potential compliance concerns immediately.

8.3. Transit and High-Risk Regions (SRCR)

- Operations do not normally involve the transit or transshipment of goods through sanctioned or high-risk countries.
- Any exceptional cases are reviewed and risk-assessed before execution.

By following these procedures, we reduce compliance risks and ensure that Accurec-Recycling GmbH operates fully within the law in all international trade activities.

CONCLUSION

By adhering to this Code of Conduct, employees and contractors of Accurec-Recycling GmbH ensure a safe, ethical, and sustainable working environment. Compliance with these standards protects human rights, safeguards the environment, strengthens relationships with partners, and contributes to the long-term success and reputation of the company.

This Code is mandatory for all employees, managers, and contractors. Everyone is responsible for applying these principles in their daily work and for raising concerns when standards are not met.