

# **Code of Conduct**

## **for business partners of Mesa Parts Holding GmbH**

Version January 2025

**mesa parts**

# I. General

Mesa Parts Holding GmbH (in the following called 'Mesa Parts') is driven by a commitment to sustainable and environmentally and socially compatible corporate management across all areas of the business. Compliance with all applicable laws and internationally recognised standards in the areas of corporate governance and environmental and social responsibility is therefore a fundamental principle of Mesa Parts. In this context, we would like to agree on the following standards and principles together with our business partners in order to ensure a responsible business relationship.

Mesa Parts expects its business partners to ensure that all business practices comply with the applicable national laws and regulations as well as with this Code of Conduct. This Code of Conduct is based on national laws, EU directives and recognised international conventions, in particular the UN Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the principles of the UN Global Compact. In accordance with the precautionary principle, business partners are obliged to avoid negative impacts on people and the environment.

Furthermore, business partners are obliged to implement appropriate procedures, ensure compliance with the relevant legislation in their respective organisations and facilitate continuous improvement with regard to the principles and requirements set out in this Code of Conduct.

Mesa Parts requests that its business partners ensure that all the principles and requirements described here are also observed and recognised in the wider supply chain.

## Human Rights and Social Responsibility

- Prohibition of Discrimination**
- Prohibition of Child Labour**
- Prohibition of Forced Labour**
- Minimum Wages and Working hours**
- Freedom of Association**
- Health and Safety**
- Respect for Vulnerable Minorities and Indigenous People**

## Environment, Climate and Ecological Responsibility

- CO<sub>2</sub> and Climate Protection**
- Energy Management**
- Waste and Hazardous Substances**
- Water Consumption and Quality**
- Air Emissions**
- Biodiversity**

## Compliance & Responsible Corporate Governance

- Compliance with Legal Regulations**
- Fair Behaviour in the Market and Competition**
- Prohibition of Corruption, Bribery and Money Laundering**
- Avoidance of Conflicts of Interest**
- Data Protection and Intellectual Property**
- International Trade Agreements and Sanctions**
- Responsible Procurement of Raw Materials**

# II. Requirements for our business partners

## 1. Human Rights & Social Responsibility

It is the responsibility of all business partners to conduct due diligence with regard to any potential legal and human rights violations within their respective supply chains, and to review this process at least annually. Mesa Parts also expects its business partners to comply with the law on corporate due diligence obligations in supply chains (LkSG) and, where applicable, to take appropriate measures to identify and combat negative impacts on human rights in accordance with the EU Supply Chain Directive 2024/1760 on corporate due diligence (CSDDD). This includes the establishment of a complaints procedure, the mutual provision of necessary information for risk analyses and reports, and – where legally required – the adoption and coordination of appropriate preventive and remedial measures, as well as the establishment of appropriate control mechanisms. The business partner is required to provide Mesa Parts with the relevant information upon request.

### Prohibition of Discrimination

It is prohibited to discriminate against employees or any other persons in any way, whether directly or indirectly. No business partner may discriminate, exclude, favour or prefer any individual on the basis of gender, age, nationality, disability, sexual orientation, religion, political views, ethnic origin or comparable characteristics. It is the responsibility of business partners to respect the personal dignity, privacy and personal rights of each individual.

### Prohibition of Child Labour

Mesa Parts has a zero-tolerance policy towards child labour. The use of child labour is prohibited at all stages of production. It is the responsibility of the business partner to ensure that no form of child labour is used in their operations or supply chain. The minimum age for employment in the respective country, in accordance with the applicable regulations, must be observed, with the highest age level always applying. Mesa Parts adheres to the ILO conventions regarding the minimum age for the employment of children. In line with these conventions, the minimum age for employment should not be lower than the age at which compulsory education ends, as defined by the law of the place of employment. In any case, the minimum age for employment should be at least 15 years. In the case of any detection of child labour, immediate action must be taken and appropriate remedial measures implemented.

### Prohibition of Forced Labour

Forced labour is prohibited. Mesa Parts does not tolerate any form of slavery, forced labour or comparable working conditions in the supply chain. No individual may be employed or compelled to work involuntarily. It is unacceptable and unlawful to treat employees in a way that is detrimental to their wellbeing, including through psychological distress, sexual or personal harassment, or discrimination. It is the policy of this company that all employees shall be able to terminate their employment at any time without penalty and in compliance with the relevant legal provisions.

### Minimum Wage and Working Hours

All employees must receive remuneration and social benefits that comply with the basic principles regarding minimum wage, overtime and statutory social benefits. It is a legal requirement that working hours comply with

the applicable laws or the relevant ILO conventions. Overtime should be offered as a voluntary option to employees. It is a legal requirement that employees be granted at least one day off after six consecutive working days. It is not permitted to make deductions from wages as a punitive measure.

### Freedom of Association

The business partner must recognise and respect the right of employees to form and join organisations of their choice, to engage in collective bargaining and to assemble peacefully.

### Health and Safety

It is the responsibility of the business partner to ensure that their workplaces and production facilities are designed and managed in a way that eliminates potential hazards and risks to the health and safety of employees and others on the premises. Appropriate measures must be implemented to achieve this. It is the responsibility of the business partner to ensure that all applicable health and safety standards are complied with. It is the responsibility of the business partner to ensure that its employees have access to drinking water and sanitary facilities, as well as fire protection, adequate lighting and ventilation. Furthermore, employees must be kept informed of and trained in the relevant health and safety standards on a regular basis.

### Respect for Vulnerable Minorities and Indigenous People

It is essential to respect the rights of vulnerable people, minorities and indigenous peoples to decent living conditions. In particular, any negative impact of a business partner's operations on the health, safety and livelihoods of local communities and indigenous peoples must be avoided.

## 2. Environment, Climate and Ecological Responsibility

All processes, equipment and facilities must comply with the relevant national environmental laws and standards. Mesa Parts recommends that its business partners implement an environmental management system (EMS) in accordance with EMAS or ISO 14001 or an alternative, suitable environmental management system. Furthermore, all business partners are obliged to reduce and avoid waste of all kinds, with particular attention paid to the reduction of energy, water and raw material waste.

### CO<sub>2</sub> and Climate Protection

Mesa Parts is committed to achieving the goals set out in the Paris Climate Agreement and is working towards becoming climate neutral in the long term. It is also expected that business partners will engage in sustainable and active climate protection. It is requested that business partners develop reduction targets for CO<sub>2</sub> emissions in their own business area and along the supply chain (Scope 1, 2 and 3 of the Greenhouse Gas Protocol), and implement measures that are suitable for working towards achieving the goals of the Paris Climate Agreement.

Furthermore, business partners are required to provide data on their own CO<sub>2</sub> emissions and those attributed to Mesa Parts.

### Energy Management

It is the responsibility of all business partners to monitor and document their energy consumption. It is essential to identify economic solutions that can enhance energy efficiency and reduce energy consumption. It is

the goal of business partners to transition to renewable energy sources in order to achieve climate neutrality in Scope 1 and 2.

### Waste and Hazardous Substances

Business partners must implement a systematic approach to identify, handle, reduce and dispose of or recycle solid waste responsibly. Any chemicals or other substances that could pose a risk if released into the environment must be identified and stored in a manner that ensures their safe handling, use, reuse and disposal.

### Water Consumption and Water Quality

It is the responsibility of the business partners to ensure the careful handling of water. Waste water from operating procedures, production processes and sanitary facilities must be standardised, monitored, checked and, if necessary, treated prior to discharge or disposal in compliance with the relevant statutory and official regulations. It is essential to implement measures to reduce the volume of wastewater generated.

### Air emissions

The business partners should implement and operate an efficient, regularly scheduled procedure for determining and monitoring emissions of organic chemicals, aerosols, corrosive substances, particulate matter (including fine dust), ozone-depleting chemicals, and combustion by-products released into the ambient air from operating and production processes. It is essential to implement measures to minimise these emissions. The objective is to ensure compliance with the relevant national legal requirements.

### Biodiversity

It is essential to protect natural ecosystems, particularly endangered wildlife habitats, and to ensure the sustainable use of natural resources. This also encompasses supply chains that avoid deforestation and deforestation. It is unacceptable for the supplier to deprive land, forests or waters whose use secures the livelihoods of people in violation of legitimate rights.

## 3. Compliance & Responsible Corporate Governance

### Compliance with Legal Requirements

The business partner is required to comply with all applicable national and international laws, rules and regulations.

### Fair Market and Competitive Behaviour

The business partner is required to comply with all applicable national, EU and foreign antitrust laws and laws against unfair competition. It is not permitted to enter into agreements with competitors or engage in any other form of conduct that is in violation of antitrust laws or otherwise restricts free and fair competition. All business partners must be treated fairly and with respect. It is the responsibility of all parties to honour contracts, taking into account any changes in the framework conditions.

## Anti-Corruption, Anti-Bribery and Anti-Money Laundering Policy

All relevant statutory provisions on combating bribery, corruption and money laundering must be complied with. Mesa Parts requires its business partners to adopt a zero-tolerance policy towards all forms of bribery, corruption, extortion, embezzlement and money laundering. It is essential to implement control and enforcement procedures to guarantee compliance with anti-corruption legislation.

## Avoidance of Conflicts of Interest

Mesa Parts expects its business partners to make their decisions and take their actions on the basis of objective considerations and not to be improperly guided by personal interests. Any actual or potential conflicts of interest must be disclosed in writing to Mesa Parts.

## Data Protection and Protection of Intellectual Property

Intellectual property rights, trade and business secrets must be respected by the business partners. The transfer of technology and expertise must be conducted in a manner that protects intellectual property rights and customer-supplier information. All confidentiality obligations set out in non-disclosure agreements or similar agreements must be adhered to.

All personal and confidential information must be protected against unauthorised access by implementing robust technical and organisational measures. All business partners are required to comply with data protection and information security laws and regulations when collecting, storing, processing, transmitting, and sharing personal data.

## International Trade Agreements and Sanctions

All applicable foreign trade regulations and international restrictions, including embargoes and economic sanctions, must be observed and complied with by the business partner. This includes, but is not limited to, EU and US sanctions lists. It is not permitted to conduct any transactions or business involving goods or technologies that are subject to the restrictions.

## Responsible Procurement of Raw Materials

It is the responsibility of business partners to exercise due diligence in the sourcing and extraction of raw materials, including conflict minerals, and to comply with all applicable laws and regulations. Mesa Parts requires its business partners to implement processes in alignment with the Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. It is imperative that smelters and refiners with inadequate, audited due diligence processes are avoided. Mesa Parts must be able to ascertain the origin and supply chain of conflict minerals.

# III. Notification of Suspected Non-Compliance with these Rules

All business partners are required to report any suspected cases or violations of this Code. In order to facilitate the above, Mesa Parts has introduced a whistleblower system on its website ([www.mesa-parts.com](http://www.mesa-parts.com)). This can be accessed via the following link (<https://mesa-parts.integrityline.app>), which also allows third parties to submit suspicious activity reports. As an alternative, the management team can be contacted directly. Mesa Parts recommends that its business partners implement a system that allows for the anonymous and open reporting of violations related to the aforementioned topics, unless there is already a corresponding legal obligation.

# IV. Implementation of the Code of Conduct

Mesa Parts requires its business partners to implement an appropriate and effective management system with regard to corporate due diligence obligations for people and the environment in their company. Furthermore, business partners are expected to work towards ensuring that their direct suppliers also implement such a system. It is the responsibility of the business partner to disseminate the content of this Code of Conduct to their employees, suppliers, subcontractors and other agents. This should be done by drawing up a Code of Conduct that is accessible to them and which sets out

the due diligence obligations that they must implement in their own supply chains. The business partner must also take all necessary precautions, such as training, to ensure that their suppliers implement these obligations.

Mesa Parts also requires its business partners to identify potential risks within their supply chains and implement appropriate countermeasures if such risks are identified. In the event that violations are suspected, Mesa Parts reserves the right to request disclosure of the relevant supply chains. Mesa Parts has the right to assess compliance with these regulations through the use of self-assessment questionnaires and on-site inspections of the contractual partner's production facilities.

In the case of an audit identifying a breach of the behavioural requirements set out in this Code of Conduct, Mesa Parts will inform its business partners of this within a reasonable timeframe, at least in text form, and provide them with the opportunity to remedy the breach within a reasonable timeframe. It is the responsibility of the business partners to inform Mesa Parts of the measures taken to rectify the breach and prevent any future occurrences.

Any breach of the obligations set out in this Code of Conduct will result in a significant impairment of the business relationship. Mesa Parts reserves the right to take appropriate measures in the event of violations, which may ultimately result in the suspension or termination of the supply relationship. If the business partner is responsible for the breach, it is not reasonably possible for Mesa Parts to continue waiting after the grace period has been unsuccessful or the measures implemented have not achieved the required outcome. In such cases, Mesa Parts has the right to terminate all existing contracts with said business partner without compensation and without notice, provided that termination

was threatened by Mesa Parts at the time the original grace period was set. Please note that existing statutory cancellation rights and claims for damages remain unaffected by this.

## V. Supplier Acknowledgement and Consent

By signing this Code of Conduct, the business partner agrees to act responsibly, to comply with the listed principles and confirms that they have taken note of and understood them.

Please indicate the place and date below.

The business partner should then sign or sign and stamp the document.

\_\_\_\_\_

Place, Date

\_\_\_\_\_

Signature