

AVISTA OIL AG

Supplier Code of Conduct

07/2024

Introduction

AVISTA OIL is a leading company in the circular economy for oily waste with a strong focus on sustainability and governance. Our mission is to bring waste into a value cycle in order to preserve our planet's resources in the long term. As part of our procurement activities, we source raw materials, goods and services from different parts of the world and set the highest standards of sustainability and governance along our entire supply chain.

Sustainability and governance are the cornerstones of AVISTA OIL's actions. We therefore pursue an integrated corporate strategy that is divided into the following areas:

- Principles of Governance (governance issues)
- Planet (environment & climate issues)
- People (social issues)
- Profit (economic issues)
- Product (quality issues)

The AVISTA OIL Supplier Code of Conduct (SCoC) defines our expectations of suppliers and their subcontractors with regard to sustainability and governance. This code is based on legal requirements, international standards and our own sustainability principles and is continuously developed to meet new requirements. We expect our suppliers to respect the **internationally recognized United Nations Universal Declaration of Human Rights (UDHR)**, the **labor and social standards of the International Labor Organization (ILO core labor standards)**, the **principles of environmental and social responsibility of the UN Global Compact**, the **OECD Guidelines for Responsible Business Conduct** and the **Sustainable Development Goals (SDG)**.

The supplier undertakes to comply with the listed principles at the latest by the start of the service provision. Upon request, the supplier must demonstrate to AVISTA OIL

the extent to which he complies with the aforementioned requirements. AVISTA OIL reserves the right to verify compliance on site.

All suppliers are expected to have established similar or analogous policies in their companies, or to act in accordance with the here mentioned principles. Where necessary, they must confirm or provide evidence of this on request. In the event of a suspicion that the supplier is pursuing corporate policies that are incompatible with the maxims of this standard, AVISTA OIL reserves the right to fundamentally review the business relationship.

For reasons of simplification and easier readability, no distinction is made between the genders. Where a gender form has been chosen, it includes all gender forms equally. When this document refers to <We> or <Us>, it refers to the AVISTA OIL Group and all its affiliated companies with a majority shareholding of more than 50% + 1% of the voting rights, as well as all employees of the company.

Principles of Governance: Governance Issues

Integrity is the overlap of one's own actions with responsible ethical ideas. AVISTA OIL describes this in its Code of Conduct. The standards that AVISTA OIL sets itself from an ethical and legal perspective are also expected from its business partners. Namely that they:

- Do not engage in practices that are commonly defined as **fraud or corruption**,
- Do not receive or give **illegal benefits**,
- Do not participate in **criminal activities**,
- Do not carry out, participate in or tolerate any **money laundering practices**,
- Comply with the applicable **antitrust regulations**,

- Comply with the applicable **tax regulations**,
- Comply with the applicable **data protection regulations**,
- Carefully select your employees and **business partners**,
- Comply with the current, valid and relevant **sanctions and embargo regulations**,
- Comply with the **ban on supporting armed groups in conflict regions**.

AVISTA OIL recommends that its quality-relevant suppliers introduce and operate a **compliance management system** based on ISO 37301 or IDW PS 980 or a management system derived from or comparable to these standards.

Planet: Environment & Climate Issues

Environment and climate issues are particularly important to AVISTA OIL, as the business model reflects protection and careful use of natural resources. For the sub-areas listed, we expect our suppliers to:

Climate change

- Commit to the **1.5°C target** and adapt their activities accordingly,
- **Save energy** and **avoid unnecessary emissions**,
- Keep **energy consumption** through processes, products and services as low as possible and, where economically and technically feasible, constantly optimize it through **sustainable alternatives**,
- When developing new systems and processes, always use the **latest technology** and rely on **environmentally friendly** and **energy-efficient processes**,
- Focus on **decarbonization** through the use of low-carbon energy in order to minimize the use of fossil fuels,

- Record and minimize **emissions** both at company level (**Scopes 1, 2 and 3**) and at product level (**PCF**); where minimization is not possible due to economic and technical conditions, emissions should be continuously monitored,

Environmental pollution

- Comply with all national and international **environmental laws and regulatory requirements** (e.g. BImSchG for Germany, Basel Convention worldwide),
- Reduce environmental pollution such as **air, water and soil pollution as well as odor and noise emissions**,
- If applicable, regularly maintain the systems and filters to reduce air pollution in order to improve **air quality**,
- If available, comply with the vehicle **emission standards** applicable in the respective country,
- Have an **incident and emergency management system** in place to limit negative impacts on the environment and/or civil society; this includes, for example, regular training of staff on how to behave in emergencies,

Biodiversity and animal welfare

- Protect **natural ecosystems** and do not contribute to the **alteration, deforestation or degradation** of natural habitats
- Ensure **sustainable land use** so that there is no permanent **loss of biodiversity**,
- Design products and services free from any form of **animal welfare hazards**,

Use of resources and circular economy

- Conserve and reuse **natural resources** in line with the **circular economy** in order to increase **resource efficiency**,
- Avoid **waste** where possible and keep it to a minimum where this is not possible,
- In the interests of **resource conservation**, return recyclable materials for **re-processing**,

- By focusing on **sustainable purchasing**, steadily increase the proportion of **recycled materials** in products, packaging materials and processes,
- Avoid **conflict minerals**,

Water and marine resources

- Keep **water consumption** as low as possible and always work on possible savings,
- Protect **marine resources**,
- Keep the impact on **groundwater and water bodies** as low as possible so that aquatic habitats are not negatively affected by the processes, products and services.

Upon request, the supplier must provide AVISTA OIL with qualitative evidence of compliance with the above requirements. In addition, it may be necessary for the supplier to provide a quantitative assessment of the requirements in a comprehensible manner upon request by providing environmental and climate-related data such as total energy consumption (in MWh), CO₂ emissions and the relevant product carbon footprints (PCF), total water consumption, waste generation and their recycling routes.

AVISTA OIL recommends that its quality-relevant suppliers introduce and operate a certified **environmental management system** in accordance with ISO 14001 and an **energy management system** in accordance with ISO 50001 or a management system derived from or comparable to these standards.

People: Social issues

The rights described in the UDHR must not be disregarded or weakened. Specifically – but not conclusively – this means that AVISTA OIL expects its suppliers to:

- Respect **human dignity**,
- Prohibit all forms of **child, forced and compulsory labor** (in the broader sense also forced or coerced labor) or **human trafficking**,
- Prohibit all forms of **modern slavery and exploitative working conditions**,
- Prohibit any form of **discrimination** based on skin color, religion (creed), gender and gender identity, age, national origin (ancestry), disability, marital status, political or other beliefs, sexual orientation or other characteristics,
- **Treat and remunerate employees fairly** in accordance with applicable national laws,
- Express the right to **freedom of association and collective bargaining**,
- Respect compliance with **occupational health and safety requirements**,
- Treat employees, business partners and all other stakeholders with **dignity and respect**

Own workforce & value chain

- Commit to **fair working conditions**; this includes **fair wages, benefits and working conditions** that promote work-life balance,
- Recruit and remunerate regardless of individual characteristics; there is explicitly **no preferential treatment of people based on gender characteristics**,
- Commit to an **open-minded and tolerant corporate culture**,
- Give top priority to the **health and safety** of the workforce,
- Have a **grievance mechanism** through which employees and workers in the value chain can **report (suspected) violations** of internal and external regulations.

Consumers and end users

- Ensure that their products and services are not used for **purposes that violate human rights** or have a particular

impact on **the human rights of consumers and end users**,

- Strictly declare **hazardous substances** as such in compliance with legal **declaration requirements**,

Affected communities

- Achieve positive social impacts in the communities where suppliers are located and contribute to local development; this includes **minimizing noise and odor pollution and preventing harmful soil, water or air pollution**,
- Responsibly regulate rights to **land, fishing grounds and forests**,
- Not tolerate **unlawful eviction or deprivation** in the acquisition, development or other use of land, forests and waters whose use secures a person's livelihood,
- Not provide **direct or indirect support** to public or private **security forces** that commit abuses or act illegally.

AVISTA OIL recommends that its quality-relevant suppliers introduce and operate a certified **occupational health and safety management system** in accordance with OHSAS 18001 or ISO 45001 or a management system derived from or comparable to these standards.

All of the aforementioned principles must also be applied to our own suppliers in the value chain.

Profit: Economic issues

In the awareness that corporate activity must create profitability and prosperity for the company, its employees, owners and society, this element of sustainability plays a decisive role in AVISTA OIL's corporate policy. In particular, this includes the fact that **business relationships between business partners must always be conducted fairly and in accordance with applicable law**.

Product: Quality concerns

As a manufacturing company and environmental service provider, AVISTA OIL aims to deliver outstanding quality at all times. This includes being able to rely on the quality of our suppliers' products and services. For this reason, we expect our suppliers to:

- Establish appropriate **quality assurance measures** that demonstrate the reliability of their products and services in a suitable form,
- Establish suitable processes that provide **preventive protection against errors and defects**,
- Introduce suitable measures to ensure that **no counterfeit or defective products/product parts or services** come into circulation.

AVISTA OIL recommends that its quality-relevant suppliers introduce and operate a certified quality management system in accordance with ISO 9001 or a management system derived from or comparable to this standard.