

Appendix J.2

Directive Human Rights and Working Conditions

Geuer International GmbH

1. Principles

The following policy on human rights and working conditions is binding for all employees and managers of GEUER INTERNATIONAL GMBH. Non-compliance may result in disciplinary action up to and including termination of employment. If you observe a violation by someone within GEUER INTERNATIONAL GMBH, please bring it to the attention of the works council.

Every person has the right to be treated with dignity and fairness. As an internationally operating company, we are aware of our social and societal responsibility. Respect for human rights and fair working conditions is the basis of all our activities. To this end, we regularly check compliance with legal framework conditions and identify and assess the requirements of our stakeholders. We expect all employees, business partners and suppliers to understand and comply with this policy.

2. Child labour and young workers

We are committed to the prohibition of all forms of child labour. When employing minors, we observe the minimum age of employment in compliance with the respective national regulations. GEUER INTERNATIONAL GMBH does business in countries all over the world, among others through third party companies. Regardless of the country or countries in which we do business, the local laws are observed.

3. Wages and social benefits

We offer our employees appropriate and performance-related remuneration, which is at least based on the respective statutory minimum wages. The remuneration is supplemented by additional benefits. Work results and performance are a central benchmark for remuneration.

4. Working time

We undertake to comply with the respective national regulations on working time. This includes taking into account appropriate rest periods, free time and holidays. Furthermore, we promote the compatibility of work and private life.

5. Forced or compulsory labour and human trafficking

We prohibit any kind of forced or compulsory labour. This includes any work or service that is forced on a person under threat of punishment or that is not performed voluntarily. We are clearly committed to the prohibition of all forms of human trafficking.

6. Freedom of association and the right to collective bargaining

We recognise and respect the right of all employees to freedom of association and collective bargaining.

7. Occupational safety

The safety, physical and mental health and well-being of all employees is our top priority. We strictly comply with the occupational health and safety laws applicable worldwide. In accordance with the applicable law, there are safety officers at GEUER INTERNATIONAL GMBH who are responsible for the compliance and implementation of measures for emergency precautions, accident and incident management, workplace ergonomics as well as fire protection.

8. Harassment and non-discrimination

We do not tolerate any form of harassment or intimidation of employees, business partners, suppliers or other persons. We reject any form of discrimination. No person shall be discriminated against or harassed because of his/her nationality, ethnic origin, religion, gender, sexual identity, sexualorientation age, disability, political or other beliefs. Equal opportunities, inclusion and diversity are core values of GEUER INTERNATIONAL GMBH.