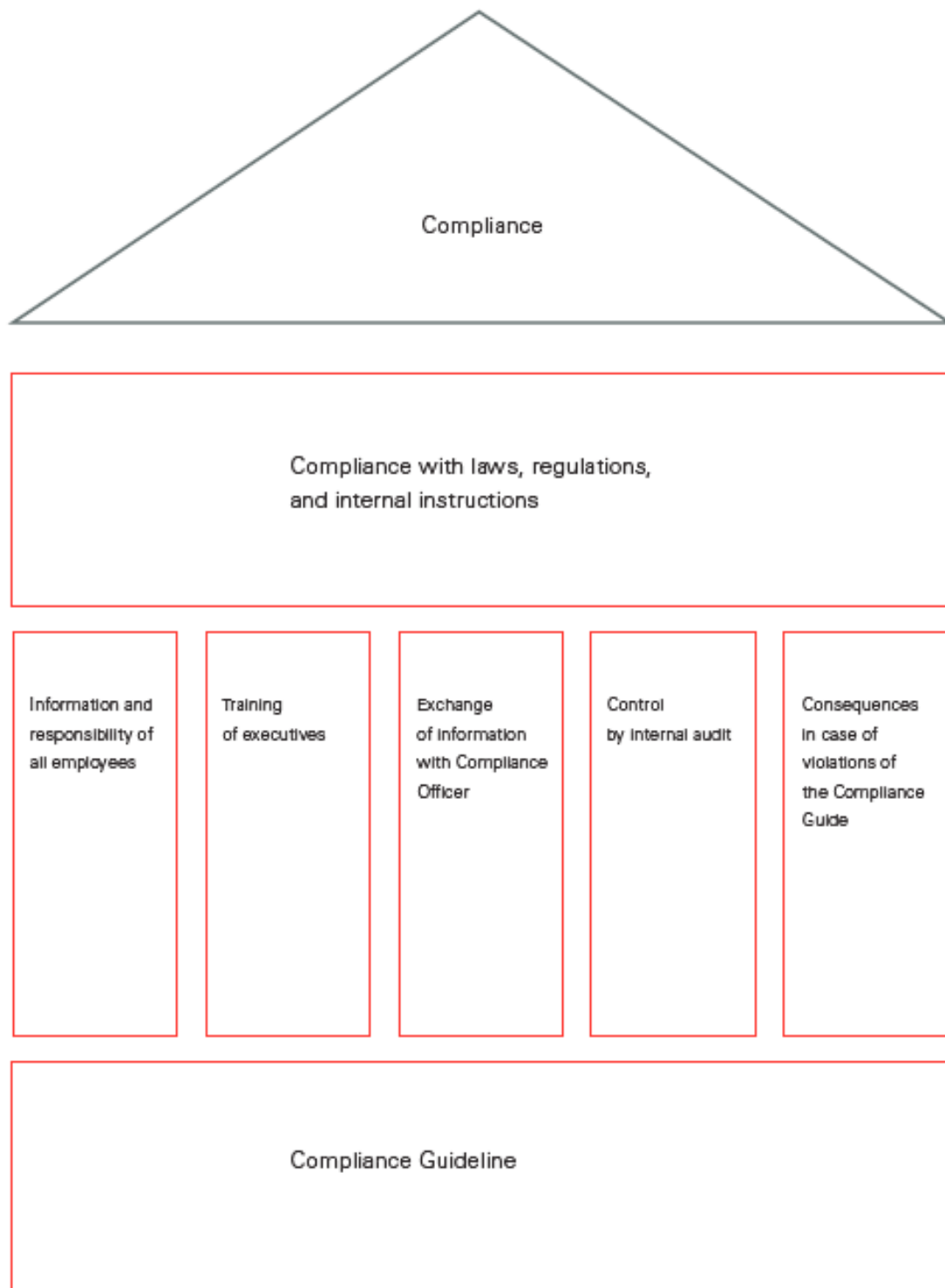


DCC GmbH

Compliance-Guideline
Code of Conduct

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1. DEFINITION AND SCOPE OF THIS DIRECTIVE

Compliance means compliance with the laws, regulations, and internal instructions. This guideline applies to all employees and members of the management bodies of the DCC GmbH, hereinafter referred to as Employees.

2. DUTY TO BE INFORMED

Each employee must inform himself about the laws, regulations and internal instructions which apply to his area of responsibility. In case of doubt he must obtain advice from the General Manager (Germany), the responsible specialist department or from lawyers working in the respective country.

3. BASIC BEHAVIOURAL OBLIGATIONS

Each employee undertakes,,

- to comply with the laws, regulations and internal instructions which apply in his area of responsibility to be fair, show respect and be trustworthy with all activities and business relationships
- to respect and promote the reputation of the DCC GmbH
- to avoid conflicts of interest between business and private matters

not to obtain unlawful benefits for himself or others to comply with the provisions concerning occupational safety, environmental protection and data protection to report breaches of the Compliance Guide to the Compliance Officer (s. 21) immediately.

Each superior additionally undertakes,

- to comply with the management principles of the DCC GmbH
- to only assess employees according to their performance
- to ensure the compliance with this guideline in his area of responsibility.

4. NON-DISCRIMINATION

Discrimination for reasons of race, the ethnic origin, the sex, religion, the philosophy, a disability, the age or the sexual identity is strictly forbidden. This applies in particular to the dealing with colleagues, employees and business partners as well as with the recruitment, promotion or dismissal of employees.

5. ANTI-BULLYING

DCC GmbH has a zero tolerance policy towards bullying. We are an attractive employer and offer a pleasant working environment. We treat all employees, customers, business partners and other stakeholders fairly and with dignity and respect at all times.

Bullying, which can take many forms, creates an intimidating, humiliating or hostile work environment. For the above reasons, all forms of bullying, including physical, sexual, verbal or other harassment, are prohibited and will not be tolerated. It is the responsibility of all of us to avoid actions or behaviour that is considered or could be considered as bullying.

For this reason, we take all bullying incidents very seriously and encourage our family members to report any incident to their supervisor, Human Resources, the works council or the Compliance Officer.

6. REPORTING AND WHISTLEBLOWING PROCEDURE

At DCC GmbH we live the "Speak-up" culture. Questions can and should be asked and concerns about possible misconduct can be expressed at any time. Our interaction should be characterised by mutual respect and trust. We want to discuss misconduct in an open and constructive dialogue.

In order to ensure that the conduct of all employees complies with this Code of Conduct, applicable laws and regulations and our internal policies and organizational instructions, we rely on the support of every family member, as well as our business partners or third parties. Employees, business partners and third parties can always contact the direct supervisor or other managers directly if they have concerns about possible misconduct. We expressly encourage direct, open discussion. Of course, you can always contact the Compliance Officer by e-mail or telephone (anonymously).

All reported incidents are encrypted and comply with current data protection requirements. If the person reporting the incident so wishes, the report can also be submitted completely anonymously. DCC GmbH ensures that the identity of the whistleblower cannot be traced and that this remains the case throughout the subsequent investigation process. Confidentiality is the highest priority.

Regardless of the channels used to report violations, DCC GmbH ensures that whistleblowers are protected from retaliation. DCC GmbH ensures that employees who report possible violations in good faith and without malicious intent do not suffer any disadvantages. Furthermore, DCC GmbH will not subject anyone who participates or cooperates honestly in the subsequent investigation to retaliation. Any actual or threatened retaliation will be considered a serious violation of this Code of Conduct and will result in consequences.

Every report is investigated in a predefined process by a neutral team in a fair and unbiased manner and in accordance with the law. If the report proves to be justified, we will take appropriate measures in accordance with the law to remedy and/or punish the misconduct in the future.

7. PROHIBITION OF BRIBERY AND CORRUPTION

Corruption harms competition, prevents "fair play", is not in line with our corporate values and exposes DCC GmbH and each of its employees to unnecessary liability risk.

It is strictly forbidden,

- to offer, promise or grant domestic and foreign governmental officials a personal benefit for undertaking or omitting an official act
- to offer, promise or grant employees or representatives of domestic or foreign companies unlawful personal benefits
- to have acts of bribery carried out with the help of others, for example by family members, friends, agents, advisers, planners and intermediaries
- to support unlawful acts of other persons.

8. INVITATION, GIFTS AND OTHER PERSONAL BENEFITS

Employees may generally not request, have promised or accept personal benefits either for themselves or for persons closely associated with them.

Employees may only accept personal benefits (e.g. invitations in restaurants or to sports events or gifts) if the impression is not created that a consideration is expected from them. The benefit must be within the framework of the generally normal business customs and may not violate the law.

Gifts with a total value not exceeding Euro 35 are permitted to business partners in Germany per person and year and can be asserted as operating expenditure (§ 4 Par. 5 EStG [Income Tax Act]). In addition, give-aways (calendars, pens, key rings, etc.) of less than Euro 10 per piece may be distributed. Decisive are the acquisition or production costs.

The same applies to the granting of benefits. The participation in professional events by employees of DCC GmbH is permitted and desired. The same applies to the organization of professional events.

Invitations to and participation in social and recreational events in the business environment are permissible if they are within reasonable limits. Under no circumstances may they even give the impression of harming fair competition or mixing interests.

The same applies to the granting of benefits. The participation in professional events by employees of DCC GmbH is permitted and desired. The same applies to the organization of professional events.

Invitations to and participation in social and recreational events in the business environment are permissible if they are within reasonable limits. Under no circumstances may they even give the impression of harming fair competition or mixing interests.

9. AVOIDANCE OF CONFLICTS OF INTEREST

Each employee must strictly separate his private interests and the interests of the DCC GmbH. The appearance of a conflict of interests is to be avoided already. Not permitted are in particular

- orders to closely associated persons (for example spouses, relatives, friends and private business partners)
- orders to companies, in which closely associated persons work
- orders to companies, in which closely associated persons hold 5 % and more of the shares
- secondary employment for competitors
- secondary employment for business partners.

Exceptions can only be approved by the responsible General Manager (Germany).

Employees who would like to participate or already participate directly or indirectly with 5 % and more in a competing enterprise, must report this to the Compliance Officer. It will be reviewed whether there are conflicts of interest.

10. TACKLING MONEY LAUNDERING

The DCC GmbH only cooperates with serious business partners, who act within the framework of the statutory regulations and do not use any illegal financial funds.

Each employee must comply with the laws against money laundering and report any suspicious facts, which indicate money laundering, to the respective head of accounting and the Compliance Officer immediately.

11. INSIDER TRADING

We comply with the regulations on insider trading. It is prohibited to use insider information, including that of other companies, when trading in securities or other tradable financial instruments and to pass on insider information to others for such purposes. Insider information is specific information about circumstances that are not publicly known and which, if made public, could significantly affect the price of securities or similar financial instruments. Examples of such circumstances include increases and decreases in profits, large orders, plans to merge or acquire a company, significant new products or changes in management.

12. FOREIGN TRADE AND EXPORT CONTROL

DCC GmbH observes the relevant legal standards of national and international law for export control and thus fulfills its role as a globally active group.

Licensing requirements within the scope of the export of our products must be strictly observed. Export and support bans must be observed without exception.

The currently applicable customs regulations must be complied with both when exporting and importing goods.

13. COOPERATION WITH CUSTOMERS AND SUPPLIERS

DCC GmbH expects from employees, customers and suppliers:

- the compliance with all applicable laws
- that they refrain from corruption
- that they respect human rights
- compliance with the laws against child labour
- the compliance with the legal regulations of the international business transactions
- in particular compliance with the bans on exports and imports as well as the embargo provisions
- the protection of the health and safety of all employees
- compliance with the relevant national laws and international standards concerning occupational safety, environmental protection and data protection

that these instructions are also implemented in the own supply chain and complied with.
dass diese Punkte auch in der eigenen Lieferkette umgesetzt und eingehalten werden.

14. NO CHILD OR FORCED LABOR

We do not tolerate child labour of any kind. We condemn all forms of child labour and do not employ a child under the minimum working age in the countries it operates in, whereas the threshold of the age of 18 years shall not be undermined in any case. Even though a few exceptions are accepted to this rule according to the ILO core convention No. 138 on minimum age, we engage proactively in ensuring that children can enjoy their right to education. Worst forms of child labour, that can harm the health, safety or morals of children, and involves for example child trafficking and the involvement of children in illicit activities, are prohibited in any case, and are to be excluded from our business activities.

15. OCCUPATIONAL SAFETY AND ENVIRONMENTAL PROTECTION

In the interest of health and safety of all employees and visitors each employee must comply with the applicable laws, regulations and standards concerning occupational safety at his workplace.

Each employee is jointly responsible for environmental protection in his field of work and undertakes to comply with the laws, regulations and standards concerning environmental protection.

Personal data may only be collected, used and stored according to the applicable data protection laws. Company-related and personal data are to be treated confidentially and may only be used within the range of duty.

16. DATA PROTECTION

Personal data may only be collected, used and stored according to the applicable data protection laws. Company-related and personal data are to be treated confidentially and may only be used within the range of duty.

As an internationally active company, the use of modern information and communication technology is an indispensable part of business processes at DCC GmbH.

In this context, employees are obliged to handle personal data sensitively in all business processes. Personal data may only be collected, used and stored in accordance with the applicable data protection laws. This applies to employee data as well as to data from customers, suppliers, competitors and others.

In particular, data may only be processed if the person concerned has given his/her prior consent or if this is legally permissible for other reasons. Personal data must be handled sparingly; its processing must be necessary in every case

17. PROTECTION OF CORPORATE ASSETS

Each superior must set up an organization in his area of responsibility which protects corporate assets against loss and improper use. The corporate assets may not be used for private purposes.

The purchase and sale of corporate assets must be transparent, understandable, cost-effective and on terms in line with the market. Personal interests of individual employees may not influence the decisions and commercial transactions.

18. CONDUCT TOWARDS COMPETITORS

- The competition law and antitrust law are to be complied with
- No prices, quantities and conditions may be agreed upon with competitors. Agreements with competitors about a market distribution are not permitted
- Generally contacts to competitors have to be limited to the absolutely necessary minimum.

19. DONATIONS AND SPONSORING

DCC GmbH makes donations in cash and in kind for non-profit and charitable purposes such as education, science, art, culture, sports and social welfare.

Donations may only be made with the prior written approval of the Managing Director in accordance with the valid Rules of Procedure.

DCC GmbH also acts as a sponsor of events and projects for the benefit of the aforementioned non-profit and charitable purposes.

Sponsoring and making donations shall be done in accordance with the applicable laws and above regulations to avoid corruption and conflicts of interest and to protect the company's assets.

Donations of more than 1,000 € per year require the prior written consent of the General Manager.

20. CONSEQUENCES OF VIOLATIONS OF THE COMPLIANCE CODE

Violations of the Compliance Guide can have the following consequences for employees:

- Formal Warning
- Termination
- Claims for damages by third parties Fine
- Imprisonment.

Violations of the Compliance Guide can have the following consequences for DCC GmbH:

- Claims for damages by third parties
- Cost-intensive court proceedings
- Fine
- Loss of image.

21. ANSPRECHPARTNER UND COMPLIANCE OFFICER

If you have any concerns or questions:

- Speak to your superior or the responsible specialist department, for example with the personnel department in case of issues relating to employment contracts.
- If the clarification is not possible with the superior or the responsible specialist department or if you continue to have concerns the Compliance Officer will be available as a contact person.
- The Compliance Officer can be addressed directly at any time upon request also confidentially and anonymously.

If you become aware of violations of the Compliance Guide

- you are obliged to inform the Compliance Officer immediately.

Contact details Compliance Officer:

E-Mail: compliance@dcc-germany.org

DCC Delta Coal Control GmbH

Herten, 04.10.2023