

# **POLICY STATEMENT**

## **on Respect for Human Rights**

KAESER KOMPRESSOREN



In accordance with the United Nations' Guiding Principles on Business and Human Rights, we are committed to the principles of the following internationally recognised human rights and environmental frameworks and standards:

- ✓ United Nations Universal Declaration of Human Rights
- ✓ Conventions and recommendations of the International Labour Organisation (ILO) on labour and social standards
- ✓ International Covenant on Civil and Political Rights
- ✓ International Covenant on Economic, Social and Cultural Rights
- ✓ Guiding principles of the Organisation for Economic Cooperation and Development (OECD) for multinational enterprises
- ✓ Principles of the UN Global Compact
- ✓ Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal
- ✓ Minamata Convention on Mercury
- ✓ Stockholm Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal

#### Requirements for ourselves and our partners

As a globally active company, KAESER KOMPRESSOREN respects and supports compliance with internationally recognised human rights throughout the value chain, and:

- ✓ respects the personal dignity, privacy, and personal rights of every individual;
- ✓ protects and upholds the right to freedom of opinion and expression;
- ✓ does not tolerate any unacceptable treatment of employees, such as physical or psychological abuse, or any form of harassment or discrimination;
- ✓ strictly rejects all forms of child labour, forced labour, modern slavery or comparable practices that restrict personal freedom;
- ✓ respects employees' rights to freedom of association, freedom of assembly, and collective bargaining in accordance with the applicable legal provisions;
- ✓ promotes equal opportunities;
- ✓ treats all individuals equally, regardless of gender, age, skin colour, ethnic origin, sexual identity and orientation, religious affiliation, beliefs, disability, or any other personal characteristics.





KAESER KOMPRESSOREN also believes that preserving an intact and liveable environment is not solely the responsibility of the state, but also of every company – and ultimately of each individual. In line with this belief, KAESER KOMPRESSOREN regularly informs, trains, and raises awareness among its employees regarding environmental matters. KAESER KOMPRESSOREN acts in compliance with applicable legal and regulatory requirements, and follows international standards in order to minimise negative environmental impacts and continuously improve environmental protection throughout the entire product life cycle.

To fulfil our claim with regard to recognition and respect of human rights and protection of the environment, we have integrated this obligation into our corporate strategy. We expect our employees to observe the principles of ecological, social, and ethical conduct and to actively incorporate these into our corporate culture.

At KAESER KOMPRESSOREN, we are committed to the responsible sourcing of both production and non-production materials and services, and we set out clear expectations for our suppliers: We require our direct suppliers to comply with our standards on human rights, environmental protection, and working conditions, and to communicate these standards to their employees. In addition, we expect our standards to be upheld throughout the upstream supply chain.





## Establishment of a risk management system

The identification of risks and potential consequences, together with the development of appropriate measures, forms the core of our human rights and environmental due diligence obligations. We regard the fulfilment of this responsibility as an ongoing process of development and optimisation.

Responsibility for monitoring compliance with and implementation of the due diligence obligations arising from this policy statement lies with the Managing Board of KAESER KOMPRESSOREN SE. To support the monitoring of risk management, the Managing Board has appointed the Head of the Global Compliance department as the responsible person, who reports directly to the Board. In addition, a Supply Chain Due Diligence Act (LkSG) project group has been established. This group is made up of representatives from the departments of Global Compliance, Strategic Procurement, Services, Sustainability, Finance, Management Systems, Human Resources, and Material Compliance. Its purpose is to ensure that risk management is appropriately embedded in all relevant business processes.

## Risk analysis

Due diligence with respect to human rights is an ongoing process. For this reason, we carry out annual and event-related risk analyses in accordance with Section 5 of the German Supply Chain Due Diligence Act (LkSG) to identify human rights and environmental risks within our own operations and in our supply chain. The aim is to identify potential risks, derive measures to mitigate them, and implement these measures.

As part of this process, we examine whether human rights or environmental standards are being violated, or whether there is a risk of such violations occurring in our own operations, among our direct suppliers, or – should indications arise – among indirect suppliers.

The risk analysis begins with an abstract assessment based on industry-, product- and country-specific risks,

using various databases and placing particular focus on vulnerable groups. These abstract risks are then reviewed for plausibility, assessed, and prioritised.

To evaluate and prioritise risks, we apply the appropriateness criteria defined in Section 3 (2) LkSG:

- (1) The nature and scope of the business activity,
- (2) The company's ability to influence,
- (3) The severity, irreversibility, and likelihood of occurrence, as well as

- (4) The type of contribution to the cause of the risk.

Based on our current risk analysis, we have prioritised the following human rights and environmental risks along our supply chain:

- Non-compliance with occupational health and safety obligations
- Unequal treatment in employment relationships
- Disregard for freedom of association
- Harmful environmental impacts

## Preventative measures

Our corporate policy, as set out in the Integrated Management System Manual (IMS Manual), serves as a central point of reference. It provides clear guidelines for ethical conduct, sustainability, and compliance with all relevant legal requirements. These standards support all employees in acting responsibly and contributing to corporate integrity.

KAESER KOMPRESSOREN places great importance on prevention and on maintaining the highest standards of ethical, social, and sustainable conduct.

A key element of this commitment is our certification, including ISO 45001 in the field of occupational health and safety, and ISO 14001 for environmental management. These certifications demonstrate our commitment to creating safe workplaces, minimising health risks, and driving the continuous improvement of our safety standards. This is further supported by targeted internal training, through which our employees are regularly informed and

trained to ensure compliance with due diligence obligations and implementation of our high standards. Appropriate procurement strategies also help minimise risks and meet our standards for quality, safety and sustainability throughout the entire value chain. Integrity is just as important to us outside our organisation. We require our suppliers, service providers and other contractors to comply with all applicable national and international laws. In addition, we expect them to respect human rights, ensure occupational health and safety, and promote environmental protection. These requirements are set out in the relevant contractual conditions and are continuously refined and adapted. Where necessary, we provide training for our suppliers to raise awareness of their responsibilities with regard to due diligence obligations and our clear expectations as a company.

A system for on-site audits has been implemented and is continuously being developed.

### Remedial measures

If our business activities lead to potential or actual breaches of human rights or environmental obligations, we make every effort to ensure appropriate remediation and prompt redress by the responsible parties. This also applies if we are indirectly linked to such breaches through the activities of our direct suppliers.

Should there be a justified suspicion or concrete indication of possible violations of human rights or environmental obligations within our company or along our value chain, we pursue these matters rigorously and thoroughly. We call on our business partners to support us in investigating the incident and to work with us to find a joint solution within a reasonable timeframe. Depending on the severity of the breach, we reserve the right to take appropriate action within the framework of our business relationships.

The effectiveness of the preventative and remedial measures we take is reviewed annually and as needed, particularly when there is a significant change or expansion in the risk situation within our own operations or among our direct suppliers – for example, through the introduction of new products, projects or business areas.



### Complaints procedure

KAESER KOMPRESSOREN provides a confidential and secure reporting channel for all employees, and external parties as well, to raise concerns regarding human rights and environmental risks, as well as violations of human rights or environmental obligations that may have arisen through our actions or those of our suppliers. Any incoming complaints are reviewed and carefully investigated by our Global Compliance department in order to take appropriate remedial action.

No form of disadvantage or retaliation against complainants or whistleblowers will be tolerated.

Detailed procedural rules for submitting a complaint, as well as access to the complaints procedure via our Compliance Whistleblower System are published on the company website (under: <https://kaeser.com/int-en/company/compliance>).

The effectiveness of the complaints procedure is reviewed at least once a year, as well as on an event-related basis.

### Documentation and reporting

Thorough documentation of risks, preventative or remedial measures, and complaints enables us to continuously develop and optimise our processes. We disclose our findings in the annual report to the Federal Office for Economic Affairs and Export Control (BAFA), in accordance with Section 10 (2) of the German Supply Chain Due Diligence Act (LkSG).

### The Managing Board of KAESER KOMPRESSOREN SE



Dipl.-Wirtsch.-Ing.  
Thomas Kaeser  
Chairman of the Managing Board  
KAESER KOMPRESSOREN SE



Dipl.-Wirtsch.-Ing.  
Tina-Maria Vlantoussi-Kaeser  
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