

## Code of Conduct for Mercateo

This Code of Conduct describes the basic principles that Mercateo considers as standard for business operations while being conscious of their responsibility to people, society, and the environment. Mercateo considers these principles as basic minimum requirements.

### § 1 Compliance with Laws

Mercateo shall comply with the laws and rules of the applicable jurisdiction/s and the ones of the United Nations, as well as the International Labour Organization. This shall involve all relevant laws and rules and not only those concerning aspects that are specifically addressed by this Code of Conduct.

### § 2 Compliance with and Protection of the Human Rights of the Employees

Mercateo shall comply with the employees' human rights, in particular with the ones set out in the United Nations Universal Declaration of Human Rights. For this purpose, Mercateo shall in particular

- ensure and encourage equal opportunity and equal treatment, notwithstanding the employee's skin colour, race, nationality, social background, physical or mental disability, sexual orientation, political or religious belief, age or gender;
- respect the employees' personal dignity, privacy, and the personal rights and not infringe on these directly or indirectly;
- not employ anyone or compel anyone to work against their will;
- pay a remuneration that corresponds to the employee's work and not fall short of any statutory national minimum wage;
- comply with the statutory maximum working hours;
- acknowledge the employees' statutory freedom of association and not discriminate against them due to a membership in a workers' organisation or trade union;
- not cause and/or tolerate any behaviour by which pressure is exerted in a sexual respect or which is threatening, abusing or utilising;
- not cause and/or tolerate any treatment of the employees that is unacceptable in any other way apart from the aforementioned manifestations and which particularly means psychological hardship, physical violence, sexual or personal harassment or discrimination.

### § 3 Health and Safety of the Employees

Mercateo shall be responsible for the physical and psychological integrity, health and safety of their employees. Mercateo shall limit threatening risks and shall provide for optimal precautions against accidents and occupational illness. Mercateo shall provide for the employees being informed and trained regularly regarding health protection and safety standards as well as safety precautions in a way that they are able to apply them.

#### **§ 4 Children and Adolescents**

Any direct or indirect exploitation of children and adolescents, particularly child labour, shall be avoided at all costs. The minimum age of an employee shall not be lower than the age at which the compulsory education ends for the respective employee, but in any case not less than 15 years as regards easy tasks, and not less than 18 years as regards dangerous tasks, except where the International Labour Organization permits something different in an individual case. Children and adolescents shall not undertake any hard work and shall be exclusively assigned such tasks that correspond to their physical and psychological abilities and that do not impair or adversely affect their physical and psychological development or may cause such a result. Employing children and adolescents shall be of secondary importance in relation to their school education.

#### **§ 5 Environmental Protection**

In the scope of their business operations, Mercateo shall take into account the protection of the environment and the conservation of the natural resources, in particular in dealing with chemical and poisonous materials and substances, in dealing with sewage and waste, when emitting waste gas and other kinds or air pollution as well as when using water and energy.

#### **§ 6 Prohibition of Corruption**

Any direct and indirect form of bribery, blackmail, corruption, or fraud shall be avoided at all costs. At all times, Mercateo shall behave in a way that personal dependencies, personal obligations or personal influences will be excluded. Furthermore, Mercateo shall ensure that the employees behave in such a way. All business partners shall behave in a way that does not cause any personal dependency, obligation or influence.

#### **§ 7 Compliance with the Code of Conduct**

Circumventions of this Code of Conduct, e.g. through contractual agreements or similar measures, shall be avoided at all costs. Mercateo shall ensure that the employees have knowledge of the requirements regarding their behaviour set out in his Code of Conduct. Furthermore, Mercateo expects their business partners to behave in a way that corresponds with this Code and to receive notice from them immediately in the event that they learn about an infringement of the Code of Conduct or indicators of such an infringement in their area of responsibility (if applicable, including a chain of the respective business relationships).