

ESG Policy

BUHLMANN GROUP

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1 PREAMBLE

With over 2,000 employees, BUHLMANN has been established internationally for almost 80 years as a premium trading house for steel pipes, pipe fittings and accessories. With comprehensive project expertise, in-depth knowledge of materials and a global presence, we supply demanding industries – from energy supply and petrochemicals to plant engineering.

Since 2024, LISEGA – a world-leading specialist in industrial pipe support systems – has also been part of the BUHLMANN Group. With tens of thousands of items, the LISEGA product range is the world's most comprehensive, modular pipe support system, offering technical solutions for all typical industrial applications. This brings together two companies that complement each other perfectly, both technically and strategically.

Headquartered in Germany, but with subsidiaries, branches, production sites and an international sales network around the world, the BUHLMANN Group today sees itself as a global company with German roots. In this way, the BUHLMANN Group successfully meets the demands of a globalised economy at an international level.

With this outstanding market position – which we intend not only to maintain but also to continue expanding – the BUHLMANN Group's level of responsibility is increasing – towards our business partners, our employees and also towards society.

In order to meet this commitment, particularly against the backdrop of an increasingly challenging regulatory environment, this ESG Policy is intended to provide not only legal guidance but also social, ethical and environmental guidance.

2 SCOPE

This ESG Policy applies to BUHLMANN SE and all its affiliated companies within the BUHLMANN Group worldwide. It must be observed by all members of the Executive Board and local management teams, by managers, employees and temporary agency workers – regardless of their role or position within the Group.

Furthermore, the principles set out here form an essential part of the business relationship between BUHLMANN / LISEGA and all suppliers, contractual partners and other business partners (hereinafter referred to as ‘suppliers’). We expect all suppliers to the BUHLMANN Group to comply with and implement these standards within their own organisations and to ensure compliance with and implementation of these standards throughout their own supply chains.

This policy supplements the BUHLMANN Group’s Code of Conduct and Supplier Code of Conduct. In the event of any inconsistencies, the more specific provisions of the aforementioned documents shall take precedence.

3 REFERENCES

Abbreviation	Meaning
CoC	Code of Conduct
SCoC	Supplier Code of Conduct

4 ENVIRONMENTAL – ENVIRONMENTAL RESPONSIBILITY

4.1 Environmental Management System

BUHLMANN / LISEGA complies with applicable local environmental laws, regulations and standards and expects the same of its suppliers. Furthermore, all parties in our supply chain should endeavour to establish and implement an appropriate environmental management system (e.g. in accordance with ISO 14001). This applies in particular to suppliers with their own production sites. The aim is to minimise environmental impacts and risks and to establish and improve environmental protection in day-to-day business operations. Upon request, relevant evidence and reporting documentation must be provided.

(Reference: SCoC – Section 3.3.2)

4.2 Greenhouse gas emissions and climate protection

BUHLMANN / LISEGA records and monitors its greenhouse gas emissions (CO₂e) in accordance with the Greenhouse Gas Protocol. Starting from the base year 2025, emissions from Scopes 1, 2 and 3 will be recorded annually.

4.3 Consumption of natural resources and environmental protection

BUHLMANN / LISEGA commits itself and its suppliers to managing natural resources responsibly and to contributing to the mindful consumption of energy, water and fuels. National and international environmental standards and legislation must be complied with. Natural resources are to be protected through practices such as material

reduction and substitution, shared use, maintenance, reuse, reprocessing and recycling, as well as through changes to production processes. All companies in our supply chain are committed to the continuous development and use of environmentally and climate-friendly products, processes and technologies.

(Reference: SCoC – Section 3.3.1)

4.4 Reducing the consumption of raw materials and natural resources

The use and consumption of resources during production and the generation of waste of any kind, including water and energy, must be reduced. This is to be achieved either directly at source or through processes and measures such as modifying production and maintenance processes or business procedures, using alternative materials, implementing savings, recycling or reusing materials.

(Reference: SCoC – Section 3.3.6)

4.5 Management of energy consumption and efficiency

Energy consumption must be monitored and documented. Cost-effective solutions must be found to improve energy efficiency and minimise energy consumption. BUHLMANN / LISEGA makes reasonable efforts to continuously improve energy efficiency in its operational processes with the aid of appropriate management systems. BUHLMANN / LISEGA also expects this from its suppliers.

(Reference: SCoC – Section 3.3.7)

4.6 Waste management and hazardous substances

BUHLMANN / LISEGA follows a systematic approach to identifying, managing, reducing and responsibly disposing of or recycling solid waste. The prohibitions on the export of hazardous waste set out in the Basel Convention of 22 March 1989, as currently in force, must be observed. Chemicals or other materials that pose a risk if released into the environment must be identified and managed in such a way as to ensure safety during the handling, transport, storage, use, recycling or reuse, and disposal of these substances. Mercury must be used in accordance with the prohibitions of the Minamata Convention, and persistent organic pollutants in accordance with the Stockholm Convention. Service providers carrying out work on the BUHLMANN / LISEGA premises are obliged to comply with the requirements expected by BUHLMANN / LISEGA regarding the handling of waste and hazardous substances (TRGS510) and to report any environmental damage immediately.

(Reference: SCoC – Section 3.3.5)

4.7 Protection of natural resources

Unlawful eviction and the unlawful seizure of land, forests and water bodies are prohibited. Harmful soil alterations, water and air pollution, and excessive water consumption must be avoided if these endanger human health, impair natural resources or restrict access to drinking water.

(Reference: SCoC – Section 3.1.8)

4.8 Climate risk management and resilience

BUHLMANN / LISEGA systematically identifies and assesses climate-related risks and opportunities for its own business model. This includes physical risks (e.g. extreme weather events, flooding) as well as transitional risks (e.g. regulatory changes, CO₂ prices, changing market conditions). The findings are incorporated into strategic planning and risk management. BUHLMANN / LISEGA also expects its suppliers to do the same.

4.9 Handling of conflict minerals

BUHLMANN / LISEGA ensures that the products supplied do not contain any metals derived from minerals or their derivatives that originate from conflict or high-risk regions and contribute to the financing of armed groups or to human rights violations. BUHLMANN / LISEGA expects all suppliers to comply with the OECD Guidelines for Responsible Supply Chains (OECD DDG) and the EU Conflict Minerals Regulation (EU) 2017/821.

(Reference: SCoC – Section 3.1.9)

5 SOCIAL – SOCIAL RESPONSIBILITY

5.1 Prohibition of forced labour and modern slavery

BUHLMANN / LISEGA does not tolerate forced labour as defined by ILO Convention No. 29; that is, all work must be voluntary and carried out without the threat of punishment. We do not tolerate any form of slavery or slavery-like practices, serfdom or other forms of domination or oppression, e.g. through extreme economic or sexual exploitation and humiliation in the workplace. Our suppliers are obliged to comply with this prohibition at all times and to ensure that no form of forced labour or slavery is practised or tolerated in their upstream supply chains either.

(Reference: CoC – Labour Rights section, SCoC – Section 3.1.1)

5.2 Prohibition of child labour

Child labour in any form is not tolerated in our own business operations or within the supply chain. The definition of child labour is based on the guidelines of the International Labour Organisation (ILO, No. 138). If local law stipulates a higher statutory minimum age for workers or a longer period of compulsory schooling, the higher age or the stricter regulation shall apply.

(Reference: CoC – Labour Rights section, SCoC – Section 3.1.2)

5.3 Fair remuneration

All employees' remuneration is paid regularly, on time and in full and in accordance with applicable national laws and is at least equal to the statutory minimum wage. The remuneration paid must cover the basic needs of employees and their families. Wage deductions as a disciplinary measure are not permitted. Suppliers to BUHLMANN / LISEGA are obliged to implement and comply with the applicable labour rights.

(Reference: SCoC – Section 3.1.3)

5.4 Fair working conditions and working hours

BUHLMANN / LISEGA and its suppliers undertake to create a working environment in which harassment and unlawful discrimination are not tolerated. Working hours must comply with applicable national laws or industry standards.

(Reference: SCoC – Sections 3.1.4, 3.1.5)

5.5 Diversity and Inclusion

Unequal treatment of employees in any form is prohibited. In particular, no one may be disadvantaged on the grounds of gender, national, ethnic or social origin, skin colour, disability, health status, political opinion, philosophy of life, religion, age, pregnancy or sexual orientation. The personal dignity, privacy and personal rights of every individual shall be respected. Suppliers undertake to protect the aforementioned values and rights.

(Reference: CoC section on Equal Treatment, SCoC – Section 3.1.6)

5.6 Freedom of association

BUHLMANN / LISEGA respects the right of all employees, in accordance with ILO Convention No. 87, to form and join organisations of their own choosing without prior authorisation. LISEGA/BUHLMANN ensures that the formation of, or membership in, a trade union is not used as a basis for discrimination or retaliatory measures, and expects the same of all suppliers.

(Reference: SCoC – Section 3.1.7)

5.7 Health and Safety

The BUHLMANN Group and its suppliers are committed to providing their employees with a healthy and safe working environment. Furthermore, it is the fundamental duty of every individual employee to create and maintain safe and healthy working conditions at all the Group's sites in order to protect their own safety and that of the working environment. We operate in accordance with the recognised management systems ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018.

(Reference: CoC section on occupational health and safety, SCoC – sections 3.2.1–3.2.4)

5.8 Support and Development of Employees

BUHLMANN / LISEGA promotes a working environment characterised by mutual support, teamwork and open communication, in which employees can share and further develop their skills and knowledge. BUHLMANN / LISEGA offers internal and external training courses to support the professional development of its employees.

(Reference: CoC – Section on Supporting Our Employees)

5.9 Local communities and vulnerable groups

BUHLMANN / LISEGA respects applicable local, national, international and traditional land, water and resource rights, and expects all suppliers to do the same. In particular, BUHLMANN / LISEGA protects the rights of local communities, indigenous peoples and other vulnerable groups, and actively promotes the exercise of those rights.

(Reference: SCoC – Section 3.1.10)

5.10 Product safety

BUHLMANN / LISEGA complies with all applicable product safety regulations and expects its suppliers to do the same. This includes statutory requirements regarding the safety, labelling and packaging of products, as well as the use of hazardous substances. Where necessary, BUHLMANN / LISEGA shall provide the relevant parties with the appropriate documentation containing all necessary safety-related information. This includes product and packaging information, safety data sheets, registration and authorisation certificates, uses and exposure scenarios. The supplier is obliged to provide BUHLMANN / LISEGA with the relevant safety-related data. All parties involved are informed proactively and transparently about the health, safety and environmental aspects of its products.

(Reference: SCoC – Section 3.2.3)

5.11 Corporate Social Responsibility

The BUHLMANN Group and its shareholders are committed to social projects, charitable organisations and associations out of a sense of social and moral responsibility. This includes, amongst other things, the sponsorship of sports teams, support for voluntary aid programmes and the “Solidarity Ukraine” foundation. Employees are encouraged and supported to get involved individually in the local community.

(Reference: CoC – Section on Social Engagement)

5.12 Work-life balance

The BUHLMANN Group has established a framework that enables a healthy work-life balance. The BUHLMANN Group offers flexible working time arrangements, the option of remote working, and individual support in specific life situations. The BUHLMANN Group promotes the mental and physical wellbeing of its employees through an active workplace health management programme.

6 GOVERNANCE – CORPORATE GOVERNANCE

6.1 Prohibition of Corruption and Integrity

Corruption – i.e. bribery, accepting bribes, offering advantages and accepting benefits – has devastating consequences worldwide. The BUHLMANN Group therefore does not tolerate any form of corruption. This also applies to preliminary stages of corrupt practices. All business activities must be conducted in accordance with the highest standards of integrity. Procedures for monitoring and

enforcing these standards must be implemented to ensure compliance with anti-corruption laws.

(Reference: CoC – Section on the Prohibition of Corruption, SCoC – Section 3.4.1)

6.2 Fair Competition and Competition Law

The BUHLMANN Group is unreservedly committed to the principles of fair competition and complies with all applicable antitrust and competition laws. Unlawful agreements with competitors regarding prices, tenders, sales quotas or market sharing are prohibited – even if they result from informal discussions. Employees who encounter comments at trade association events that raise concerns under competition law must leave the meeting immediately and inform senior management or the Compliance Officer.

(Reference: CoC – Fair Competition section, SCoC – Section 3.4.2)

6.3 Prevention of money laundering

The BUHLMANN Group complies with all relevant legal obligations regarding the prevention of money laundering and expects the same from its suppliers and business partners.

(Reference: SCoC – Section 3.4.3)

6.4 Export and Import Controls, Sanctions

The BUHLMANN Group complies with all applicable import and export control laws, as well as the sanctions and embargo regulations of the European Union, the USA, the United Kingdom and the United Nations. This applies to , import, export, re-export, transfer and disclosure. The BUHLMANN Group expects all suppliers to provide the information necessary for a joint compliance audit and to adhere to the same standards.

(Reference: CoC – Section on International Trade Laws, SCoC – Section 3.4.4)

6.5 Data Protection and Information Security

The BUHLMANN Group treats the protection of personal data of all stakeholders (employees, customers, suppliers) as a high priority. The BUHLMANN Group collects, processes and stores personal data exclusively in accordance with the applicable legal provisions – in particular the GDPR – and ensures data security, confidentiality and data minimisation in all processes. The BUHLMANN Group discloses personal data exclusively to authorised persons.

(Reference: CoC – Data Protection section, SCoC – Section 3.4.5)

6.6 Protection of intellectual property and trade secrets

The BUHLMANN Group respects all intellectual property rights and, when transferring technologies and know-how, ensures that the property rights of the respective owner are protected. The BUHLMANN Group does not use plagiarised or counterfeit materials and does not condone such practices among its suppliers either. Trade and business secrets, as well as non-public information, are treated with strict confidentiality.

(Reference: CoC – Section on Protection of Assets, SCoC – Section 3.4.6)

6.7 Conflicts of Interest

All employees act in the best interests of the BUHLMANN Group. Situations that could lead to a conflict between personal interests and the company's interests must be avoided. Particular caution is required in business dealings with companies in which relatives or friends have a stake, in relation to gifts and hospitality, and in respect of secondary employment, which must be approved in advance. Private secondary employment that could compromise integrity or loyalty will not be approved.

(Reference: CoC – Section on Conflicts of Interest)

6.8 Whistleblowing and Complaints Procedure

The BUHLMANN Group promotes a climate of open dialogue. All employees are obliged to report any breaches or suspected breaches of applicable laws or this ESG Policy to the Compliance Officer or the Management Board. Intimidation or retaliatory measures against whistleblowers will not be tolerated. All reports are treated with strict confidence.

(Reference: CoC – Section on Reporting, SCoC – Section 3.4.8)

6.9 ESG Governance and Responsibilities

Responsibility for the implementation and further development of this ESG Policy lies with the Executive Board of the BUHLMANN Group. Compliance Officers and Sustainability Officers have been appointed to coordinate ESG activities and act as points of contact for compliance and sustainability issues. The ESG Policy is reviewed at least annually and updated as necessary. ESG-related targets and progress are reported internally and made transparent as part of sustainability communications.

6.10 ESG Reporting and Transparency

The BUHLMANN Group is committed to transparent and regular reporting on its ESG activities, progress and challenges. Reporting is based on recognised standards (in particular the European Sustainability Reporting Standards, ESRS). Key ESG indicators (KPIs) are defined, collected and published. Reporting takes into account the principle of double materiality (inside-out and outside-in perspectives).

6.11 Public Relations and Communication

Statements made on behalf of the BUHLMANN Group must be approved by the Executive Board. Media enquiries must also be forwarded to the Executive Board. Employees are urged to use social media responsibly in their private lives and not to jeopardise the reputation of the BUHLMANN Group.

(Reference: CoC – Public Relations section)

6.12 Anti-Greenwashing

The BUHLMANN Group communicates honestly and substantively about its ESG activities and does not tolerate unfounded or misleading sustainability claims (greenwashing). The BUHLMANN Group ensures that all ESG statements communicated externally are based on verifiable data and facts and are subject to internal review, and raises awareness amongst its employees to recognise and proactively avoid potential greenwashing risks.

7 SANCTIONS FOR BREACHES

Breaches of this ESG policy are taken seriously. Depending on the severity, the following measures may be taken:

- A written warning and the setting of a deadline for rectification
- Temporary suspension of the business relationship
- Extraordinary termination of all contracts
- Claims for damages
- Reporting to the relevant authorities in the event of breaches constituting criminal offences

8 CONTACT DETAILS AND REPORTING CHANNELS

<u>Contact</u>	<u>Availability</u>
Compliance Officer	compliance@de.lisega.com ; compliance@buhlmann-group.com
Anonymous external channel	LISEGA-Ombudsmann@rmk-partner.de , mail@rmk-partner.de
Head office	LISEGA SE: Gerhard-Liesegang-Straße 1, 27404 Zeven, Germany BUHLMANN SE: Arberger Hafendamm 1, 28309 Bremen, Germany
Telephone	LISEGA SE: +49 4281 713 0 BUHLMANN SE: +49 421 4586-0
Website	www.lisega.de , www.buhlmann-group.com