



## ESG POLICY

### Company Overview

WRC World Resources Company GmbH (hereinafter referred to as WRC or WRC GmbH) is a globally active recycling company, providing environmental services to companies in the surface treatment and coating industry such as the jewelry and watchmaking industry, automotive suppliers, aerospace industry etc. For this purpose, WRC operates a modern laboratory, as well as recycling plants for solid, liquid and paste residues. The WRC recycling process uses the complex mixtures of non-ferrous and precious metal compounds to produce raw materials for metal production in smelters. In doing so, WRC makes a valuable contribution to close the recycling loop and conserve natural resources.

WRC's processes are certified worldwide according to ISO 9001, ISO 14001 and ISO 45001. WRC GmbH is also certified according to ISO 50001 and as a specialized waste management company in accordance with German law.

WRC is committed to a continuous improvement process and the integration of the sustainability approach (Environmental Social Governance = ESG) in all business activities. Therefore, the company also assesses and monitors its business partners and makes recommendations to improve ESG performance throughout the supply chain as needed.

### Environmental Protection

The WRC management and staff are fully committed to environmental protection and conduct all activities in accordance with this. WRC produces a metal concentrate product by recycling industrial metal containing waste. This product reduces the mining of natural metal ores including overburden (dead rocks), as WRC concentrates provide the necessary metals and minerals to close the recyclable material loop. At the same time, the use of WRC metal concentrates contributes to the

reduction of CO<sub>2</sub> emissions during the extraction of non-ferrous metals.

Through the implementation of an environmental and energy management system and the application and further development of resource-saving technologies, the consumption of electrical power, natural gas, fuels, drinking water and operating materials in the WRC process is monitored and continuously reduced.

The primary goal is to prevent environmental pollution of any kind and severity through careful selection of recycled waste, regular inspection, maintenance and repair of all equipment and facilities, and compliance with all legal and licensing environmental requirements. We strive to keep the environmental impact of our processes as low as possible and to continuously reduce them by using resources and operating materials sparingly, constantly reducing the volume of waste and wastewater, and cutting emissions as much as possible.

WRC recognizes the scientifically proven man-made climate change and seeks to minimize its own CO<sub>2</sub> emissions in the coming years. Preventive maintenance and improvement measures to increase energy efficiency will continuously reduce the climate-damaging effects of the WRC process. Since January 2021, the "Climate neutrality" project currently includes the complete switch to green electricity. The potential purchase of ecodiesel and green gas are constantly assessed. Based on the data for 2019, the carbon footprint was determined and the residual CO<sub>2</sub> emissions of all operational activities along the entire WRC process were provisionally neutralised by purchasing climate certificates.

For more than 15 years, WRC has been operating a photovoltaic system with a power of more than 340 kWp now, from which the electricity is used on site or fed into the public grid. Energy-efficient technology is used in the process wherever this is technically and economically feasible. When constructing new buildings and new plant







technology, attention is paid to appropriate insulation, the use of renewable energy sources (e.g., photovoltaics, solar thermal energy, air or geothermal heat), the use of waste heat, the use of heat pumps and other energy efficiency measures.

### Social Responsibility

WRC takes extensive measures to ensure a safe and healthy work environment in which all employees can operate free from harassment, discrimination and prejudice of any kind. The company complies with all applicable employment laws and regulations and does not knowingly work with companies that violate human, children's or labor rights.

WRC provides equal opportunity to all employees regardless of gender, race, religion or ethnicity, and provides a good quality, market and performance-based income above legal minimum wages, as well as fringe benefits and opportunities for career advancement within the company. We do not differentiate between the sexes in employee compensation, we act in accordance with the principle of equal treatment, expect tolerance towards minorities from our employees and live this out.

### Health and Safety

WRC has implemented and maintains an occupational health and safety management system based on ISO 45001 through extensive measures. To maintain safe and healthy workplaces, management, executives and all employees act according to the principle "Safety takes precedence over productivity." Ongoing risk assessments and regular safety inspections of facilities by WRC, external experts and agents, and regulatory authorities contribute to the safe operation of all facilities and processes.

Our employees are regularly instructed and trained in occupational safety and health protection and are involved in the introduction of

improvement measures. State-of-the-art standards are maintained by plant management through maintenance, servicing and modernization or expansion measures.

### Local Community

WRC operates its manufacturing facilities in the community where its employees live and send their children to school, attend religious sites, or participate in community activities. As part of this community, WRC aims to be a good neighbor as well as a socially engaged company and therefore participates constructively in community and public affairs.

Consistent with these goals and to achieve a positive public perception, WRC contracts preferentially with local businesses, corporations, suppliers and other service providers.

To promote the general welfare, material and monetary donations are made to local organizations and institutions (such as children's homes, schools or sports clubs), as well as for religious and other charitable purposes. Where necessary, WRC supports appropriate community programs with funds and personnel, and encourages its employees to support community and local events and activities.

WRC GmbH operates on a non-political basis, which is why political agitation by employees in the company is rejected as a matter of principle. Nevertheless, the WRC management is convinced that extremist attitudes and activities must also be countered by a clear commitment to liberality, plurality and democratic values on the part of the company and its employees. Therefore, we are also committed to the goals of the Standortinitiative Wurzen e.V. and the Netzwerk Demokratische Kultur e.V..

### Education and Training

Since WRC is a knowledge-based environmental services and technology company, the entire workforce must keep pace with the rapid changes



in regulations, technologies, and requirements of global markets and supply chains. WRC is therefore committed to employee education and training, so that the company is prepared for growth opportunities and maintains the ability to innovate and adapt to changing business conditions.

We offer traineeships for school pupils/students and apprenticeships for young people, thus contributing to the positive development of the region and at the same time securing the future sustainability of the company by attracting future employees.

### Bribery and Corruption

WRC has a zero-tolerance policy regarding bribery and corruption. This includes prohibiting the offering or giving of any value to, or soliciting or accepting any value from anyone for a corrupt purpose, such as paying benefits to government officials or private parties or individuals in exchange for a business advantage. Potentially affected employees will be trained with regard to such situations and instructed to avoid and reject such involvement.

The basic principle of WRC's marketing activities is to restrict trading to registered companies that have their own operating location. In Germany, a check is also made to determine whether an officially assigned waste producer number is available. Where comparable systems exist, this procedure is also applied abroad. Employees of the marketing department are required to inspect the production facilities and the sources of waste when visiting customers on site. This prevents residues of uncertain or even criminal origin from entering the WRC process.

### Data and Identity Protection

The protection of data and the careful handling of confidential information of our customers, employees and suppliers/service providers are very important to us. Therefore, we comply very

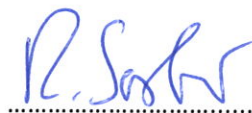
strictly with all legal requirements relating to data protection.

### Implementation and Responsibility

Management and executives have a decisive role model function in the implementation of this sustainability guideline. However, all employees are responsible for compliance and successful implementation.

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WRC World Resources Company GmbH



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Managing Director



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