HUMAN RIGHTS & WORKING CONDITIONS POLICY

of Ruhr Oel GmbH

1 August 2026

RUHR OEL REFINERY

Part of the Klesch Group

DEAR EMPLOYEES,

Ruhr Oel GmbH takes its societal and social responsibility seriously. Respect for human rights and fair working conditions are an integral part of our corporate culture.

This Policy explains how our company promotes human rights and good working conditions. It is based on the key international standards relating to human rights and working conditions.

At its core are the fundamental Labour Standards of the International Labour Organization (ILO):

- Freedom of association and the right to collective bargaining
- Elimination of forced labour
- Abolition of child labour
- Prohibition of discrimination in employment and occupation
- Occupational health and safety

This Policy applies to all employees of Ruhr Oel GmbH. It is further made available to all partner companies and suppliers, who are required to implement it.

Gelsenkirchen, August 2026

The Management of Ruhr Oel GmbH

Contents

INTRODUCTION 3

PROMOTION OF HUMAN RIGHTS AND GOOD WORKING CONDITIONS 3

PROHIBITION OF CHILD LABOUR 4

PROHIBITION OF FORCED LABOUR 4

FREEDOM OF ASSOCIATION AND THE RIGHT TO COLLECTIVE BARGAINING 4

PROTECTION AGAINST DISCRIMINATION 4

RIGHT TO HEALTH AND SAFETY IN THE WORKPLACE 5

REMUNERATION 5

WORKING HOURS 5

QUALIFICATION 6

RIGHT TO PRIVACY – PROTECTION OF PERSONAL DATA 6

DEALING WITH BUSINESS PARTNERS 6

IMPLEMENTATION OF THE RUHR OEL GMBH POLICY ON HUMAN RIGHTS AND WORKING CONDITIONS 6

CONTACT POINTS 7

FINAL PROVISION 7

INTRODUCTION

Ruhr Oel GmbH places great importance on responsible, sustainable, and lawful conduct.

It is committed to respecting internationally recognised human rights, which, as universal, inalienable, and indivisible rights, apply equally to every person and serve to safeguard the dignity and equality of all.

It is part of Ruhr Oel GmbH's self-conception and a declared objective to prevent human rights violations. In this regard, Ruhr Oel GmbH's responsibility in the field of human rights focuses on issues and areas of action where it can exert its influence as a business enterprise.

Ruhr Oel GmbH's conduct is guided by the following international standards:

- the ILO Declaration on Fundamental Principles and Rights at Work,
- the UN Guiding Principles on Business and Human Rights.

The broader international human rights framework underlying Ruhr Oel GmbH's statutory due diligence obligations – including the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights – is set out in Ruhr Oel GmbH's Policy Statement pursuant to Section 6 (2) of the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz – LkSG).

In addition, and on a voluntary basis, Ruhr Oel GmbH aligns itself with the Ten Principles of the UN Global Compact as an internationally recognised initiative promoting corporate sustainability.

This Policy strengthens and reinforces the commitment to respecting human rights as well as fair and safe working conditions. It supplements the Code of Conduct of the Klesch Group, to which Ruhr Oel GmbH belongs, as well as all existing corporate principles, policies, and instructions.

PROMOTION OF HUMAN RIGHTS AND GOOD WORKING CONDITIONS

Ruhr Oel GmbH respects the human rights of its employees and aims to exceed minimum standards with its working conditions. Collaboration at Ruhr Oel GmbH is characterised by mutual respect and shared values.

These values shape the attitude and conduct of employees and include aspects such as responsibility, appreciation, transparency, trust and openness.

Managers at Ruhr Oel GmbH act as role models. They exemplify these values and put them into practice in everyday work.

The following sections describe the key focus areas relating to human rights and working conditions that are material to Ruhr Oel GmbH.

PROHIBITION OF CHILD LABOUR

Ruhr Oel GmbH does not tolerate any form of child labour. Children must not be prevented from receiving an education through employment, thereby restricting their development. Their dignity must be respected and their safety and health must be protected.

In line with the ILO core labour standards, Ruhr Oel GmbH complies with the minimum age for employment and strictly rejects and does not engage in child labour.

PROHIBITION OF FORCED LABOUR

Ruhr Oel GmbH does not tolerate any form of forced or unlawful compulsory labour, including modern slavery, human trafficking, or debt bondage.

It strictly rejects any restriction of its employees' freedom of movement, such as the withholding of identity documents or wages.

Ruhr Oel GmbH upholds its ethical principles, is committed to the dignity and freedom of every individual, and, on this basis and in line with the ILO core labour standards, strictly rejects the use of forced and unlawful compulsory labour in the course of its business activities.

FREEDOM OF ASSOCIATION AND THE RIGHT TO COLLECTIVE BARGAINING

Ruhr Oel GmbH recognises the right of all employees to form employee representative bodies and to engage in collective bargaining to regulate working conditions.

The culture at Ruhr Oel GmbH is characterised by trusting and constructive cooperation with the respective employee representative bodies. Even in the case of controversial discussions, the goal remains to maintain a viable partnership for the benefit of the company and its employees.

Employees are neither favoured nor disadvantaged based on their membership or non-membership in a trade union or employee representative body.

PROTECTION AGAINST DISCRIMINATION

Equal treatment of all employees is a fundamental principle of Ruhr Oel GmbH’s corporate policy. Discrimination is not tolerated.

No one may be favoured or harassed on the basis of characteristics such as gender, skin colour, religion, nationality, political or other beliefs, ethnic origin, disability, age, sexual orientation, identity, marital status, or any other characteristics protected by local law.

RIGHT TO HEALTH AND SAFETY IN THE WORKPLACE

The protection and promotion of employees' health are a high priority for Ruhr Oel GmbH. The company complies with applicable occupational health and safety laws and applies its own standards, beyond legal requirements, to improve workplace safety.

Effective management systems and certifications make it possible to regularly review the relevant requirements regarding occupational health and safety and the ergonomic design of workplaces. This helps reduce the risk of accidents.

The responsible managers fulfil their duties in accordance with the applicable occupational health and safety requirements of Ruhr Oel GmbH. They ensure that the employees concerned are regularly instructed on the relevant aspects of health and safety in the workplace.

Ruhr Oel GmbH takes appropriate protective measures to ensure the safety of its employees, partner companies and visitors. Based on risk analyses, corresponding measures are implemented in compliance with applicable law.

In addition, the company actively promotes the physical and mental health of its employees through health management initiatives.

REMUNERATION

Ruhr Oel GmbH offers its employees competitive and performance-based remuneration, which is supplemented by additional benefits.

Ruhr Oel GmbH remunerates its employees fairly, both in internal and external comparison. Consistent principles form the basis for a balanced remuneration system, in which, in addition to the weighted evaluation of job responsibilities, individual performance and work results are also incorporated as key criteria for remuneration.

The legally guaranteed minimum wages are complied with.

WORKING HOURS

Ruhr Oel GmbH complies with the applicable working time regulations. The compatibility of work and private life for its employees is important to Ruhr Oel GmbH. The design of working hours and breaks takes into account both operational and individual needs. It is based on ergonomic and occupational science criteria, such as medically recognised parameters for physical and psychological strain.

In cases of planned or unplanned temporary additional working-time burdens, time off in lieu and/or additional compensation is provided on the basis of collective bargaining agreements or company regulations.

QUALIFICATION

Ruhr Oel GmbH promotes the long-term employability of its employees. It hires new employees based on their individual abilities, supports them and helps them with their further development.

The company deliberately develops the skills and talents of its employees through forward-looking training and development programmes to ensure a high level of performance and employability in the long term. This focuses not only on professional qualification but also on personal development.

Access to qualification and training measures is based on the principle of equal opportunities for all employees.

RIGHT TO PRIVACY – PROTECTION OF PERSONAL DATA

Ruhr Oel GmbH complies with German and European data protection standards, in particular the requirements of the General Data Protection Regulation (GDPR). In doing so, it ensures that the personal rights of employees, partner companies, visitors (e.g. in connection with site access and visitor registration at the company's premises) and business partners are safeguarded with regard to the use of their personal data.

DEALING WITH BUSINESS PARTNERS

Ruhr Oel GmbH treats its business partners respectfully and fairly, primarily on the basis of this Policy and its Code of Conduct. Conversely, Ruhr Oel GmbH expects such respectful and fair conduct from its business partners as well.

In addition, Ruhr Oel GmbH expects its business partners to respect human rights, in particular the ILO core labour standards, the principles of the UN Global Compact and the UN Guiding Principles on Business and Human Rights.

This Policy is an integral part of all procurement and service contracts with third parties.

IMPLEMENTATION OF THE RUHR OEL GMBH POLICY ON HUMAN RIGHTS AND WORKING CONDITIONS

In implementing this Policy, Ruhr Oel GmbH is guided by the requirements of the UN Guiding Principles on Business and Human Rights. Human rights are an integral part of Ruhr Oel GmbH’s corporate culture, its operational management processes and material investment decisions.

Managers are responsible for implementing this Policy within their area of responsibility. Every manager is required to inform their employees about the content and significance of this Policy and to advise and support them in applying its principles in their day-to-day work.

At the same time, managers must observe this Policy when carrying out their management duties. Any indications of possible human rights violations must be clarified promptly and diligently by the responsible manager.

All employees are obliged to comply with this Policy and to align their professional conduct with the principles set out in it.

If there are indications of possible human rights violations, any employee may approach their own manager or contact one of the contact points listed below. All questions and reports will be treated confidentially.

If a review determines that Ruhr Oel GmbH has directly or indirectly caused or contributed to a violation, appropriate corrective measures will be initiated. Violations by employees of the human rights principles described in this Policy may result in consequences under labour law.

CONTACT POINTS

Ruhr Oel GmbH has established various contact points for questions and reports on the topic of human rights and working conditions.

In addition to the contact points published in the Code of Conduct, employees as well as external persons may, in compliance with the German Whistleblower Protection Act (Hinweisgeberschutzgesetz - HinSchG), submit reports to intersoft consulting services AG.

Web address: Ruhr Oel Refinery - Gelsenkirchen

Alternatively, a report may be submitted verbally by calling +49 (0) 40 790 235 380, or through a personal meeting arranged by telephone at the offices of intersoft consulting services AG, Beim Strohhause 17, 20097 Hamburg.

FINAL PROVISION

Since the challenges relating to the respect for human rights faced by companies are continuously evolving, Ruhr Oel GmbH will regularly review its human rights position and its implementation for currency and effectiveness.

This allows important changes in Ruhr Oel GmbH’s immediate environment to be identified and internal processes to be adjusted accordingly.

Ruhr Oel GmbH - Ruhr Oel Refinery

Alexander-von Humboldt Str. 1

45896 Gelsenkirchen, Germany

E-Mail: info-rog@klesch.com

Internet: Ruhr Oel Refinery - Gelsenkirchen

Commercial Register

Local Court of Gelsenkirchen (Amtsgericht Gelsenkirchen)

Commercial Register No. HRB 7527

VAT ID No.: DE119364682