

ESG & CORPORATE RESPONSIBILITY MANUAL

HUMAN RIGHTS | ETHICS | CONFLICT MINERALS
SUPPLIER CODE OF CONDUCT | SUSTAINABILITY



VERSION 2.4



EFFECTIVE DATE: JUNE 2026

APPLIES TO:

- eSaver GmbH
- eSaver Schaltanlagen GmbH



SUSTAINABILITY



ETHICS



HUMAN RIGHTS



RESPONSIBLE
SUPPLY CHAIN



ENERGY
EFFICIENCY

MANAGEMENT STATEMENT

At eSaver, sustainability, energy efficiency, ethical business conduct and social responsibility are integral parts of our corporate culture.

As an ISO 9001 and ISO 14001 certified organization, we are committed to continuous improvement, responsible resource management and long-term value creation for our customers, employees and partners.

This ESG & Corporate Responsibility Manual sets out the principles and standards that guide our actions across human rights, ethics, responsible sourcing and environmental stewardship.

Together with our employees, suppliers and stakeholders, we strive to build a better, more efficient and sustainable future.



INNOVATION



INTEGRITY



RESPONSIBILITY



SUSTAINABILITY



PARTNERSHIP



9001:2015

QUALITY
MANAGEMENT



14001:2015

ENVIRONMENTAL
MANAGEMENT



1. CORPORATE RESPONSIBILITY STATEMENT



At eSaver, corporate responsibility is the foundation of our sustainable success. We integrate environmental, social and governance (ESG) principles into our daily operations and decision-making processes.

We are committed to creating long-term value by acting ethically, protecting the environment, respecting people and building strong partnerships across our value chain.



ENVIRONMENTAL RESPONSIBILITY

We strive to minimize our environmental impact through energy efficiency, resource conservation, waste reduction and the use of innovative technologies.



SOCIAL RESPONSIBILITY

We respect human rights, ensure fair and safe working conditions and value diversity, inclusion and the development of our employees and communities.



ETHICAL BUSINESS CONDUCT

We conduct our business with integrity, transparency and fairness and expect the same from our employees, partners and suppliers.



RESPONSIBLE SUPPLY CHAIN

We work with suppliers who share our commitment to sustainability, ethics and compliance with applicable laws and standards.



CONTINUOUS IMPROVEMENT

We continuously improve our processes, set ambitious goals and measure our performance to create a better and more sustainable future.

“ OUR MISSION: DEVELOPING INNOVATIVE ENERGY EFFICIENCY SOLUTIONS THAT REDUCE CONSUMPTION, LOWER EMISSIONS AND CREATE SUSTAINABLE VALUE FOR OUR CUSTOMERS AND FUTURE GENERATIONS. ”



This ESG & Corporate Responsibility Manual applies to all employees of eSaver GmbH and eSaver Schaltanlagen GmbH and to all business partners working on our behalf.

2. HUMAN RIGHTS POLICY

eSaver is committed to respecting and promoting internationally recognized human rights in all areas of our business and throughout our value chain.

We are guided by the Universal Declaration of Human Rights, the core conventions of the International Labour Organization (ILO) and all applicable laws and regulations.

OUR COMMITMENT

We respect human dignity and are committed to the following fundamental principles:



No Child Labour

We do not use child labour. We respect the minimum age for employment in accordance with applicable laws and ILO conventions.



No Forced or Compulsory Labour

We do not tolerate any form of forced, compulsory or involuntary labour, including modern slavery and human trafficking.



Fair Treatment and Non-Discrimination

We promote equal opportunities and prohibit discrimination based on race, colour, gender, religion, age, disability, national origin, sexual orientation or any other status protected by law.



Freedom of Association

We respect the right of employees to freedom of association and collective bargaining in accordance with applicable law.



Health and Safety

We provide a safe and healthy working environment and take all reasonable steps to prevent accidents, injuries and work-related illnesses.



OUR EXPECTATION FROM PARTNERS

We expect our suppliers, contractors and business partners to respect human rights and to uphold the same standards in their own operations and supply chains.

We work together to identify potential risks, prevent adverse impacts and continuously improve our performance.



RESPECTING HUMAN RIGHTS IS NOT ONLY A LEGAL AND ETHICAL OBLIGATION – IT IS A CORE VALUE AT eSAVER.



Compliance with this Human Rights Policy is everyone's responsibility. Concerns or suspected violations can be reported confidentially to our management. All reports will be treated seriously and without retaliation.

3. CODE OF ETHICS

Our **Code of Ethics** sets out the principles and standards that guide our daily actions and business decisions.

It applies to all employees, managers and representatives of **eSaver GmbH** and **eSaver Schaltanlagen GmbH**.



LEGAL COMPLIANCE

We comply with all applicable laws, regulations and other requirements in the countries where we operate.



INTEGRITY AND HONESTY

We act with integrity, honesty and fairness in all our business activities and relationships.



RESPECT AND DIVERSITY

We treat everyone with respect and dignity and promote a diverse, inclusive and supportive workplace.



ANTI-CORRUPTION

We do not offer, promise, give or accept any bribes or improper advantages in any form.



FAIR COMPETITION

We compete fairly and in compliance with all applicable antitrust and competition laws.



CONFIDENTIALITY AND DATA PROTECTION

We protect confidential information, intellectual property and personal data in accordance with applicable laws and internal policies.



ENVIRONMENTAL RESPONSIBILITY

We are committed to protecting the environment, saving resources and continuously improving our environmental performance.



REPORTING OF CONCERNS

We encourage open communication. Concerns or suspected violations can be reported confidentially without fear of retaliation.



OUR VALUES – WHAT WE STAND FOR



FOCUS

We focus on what creates value for our customers and partners.



INNOVATION

We drive innovation to deliver efficient and sustainable solutions.



PARTNERSHIP

We build long-term relationships based on trust and reliability.



RESPONSIBILITY

We take responsibility for our actions and their impact on people and the planet.



Every employee is responsible for upholding this Code of Ethics. Together we build a culture of trust, integrity and excellence.

4. CONFLICT MINERALS POLICY

eSaver is committed to responsible sourcing and does not tolerate the use of conflict minerals that directly or indirectly finance or benefit armed groups or contribute to human rights abuses in conflict-affected and high-risk areas.

The minerals in scope are tin (Sn), tantalum (Ta), tungsten (W), gold (Au) and cobalt (Co), in accordance with applicable laws and regulations, including the U.S. Dodd-Frank Act Section 1502 and EU Regulation (EU) 2017/821.



50 Sn Tin	73 Ta Tantalum	74 W Tungsten	79 Au Gold	27 Co Cobalt
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OUR APPROACH



SUPPLY CHAIN DUE DILIGENCE

We exercise due diligence on our supply chain to identify and assess the source and chain of custody of conflict minerals.



SUPPLIER ENGAGEMENT

We require our suppliers to provide accurate information about the origin of conflict minerals and to source responsibly from smelters and refiners.



RISK ASSESSMENT

We assess the risk of conflict minerals in our products and work to mitigate identified risks.



TRANSPARENCY AND REPORTING

We report annually on our conflict minerals due diligence in accordance with applicable laws and industry standards.



CONTINUOUS IMPROVEMENT

We continuously improve our processes and collaborate with our partners to promote responsible mineral sourcing.



OUR COMMITMENT

We support responsible mineral sourcing initiatives and expect our suppliers to do the same.

Together, we can contribute to a transparent, ethical and conflict-free supply chain.

“ RESPONSIBLE SOURCING
BUILDS TRUST.
TRANSPARENCY CREATES IMPACT.
TOGETHER FOR A BETTER FUTURE. ”



We expect the same commitment from all our business partners. This policy applies to eSaver GmbH, eSaver Schaltanlagen GmbH and their suppliers worldwide.

5. SUPPLIER CODE OF CONDUCT

Our suppliers and business partners play a vital role in our success. We expect them to conduct business in a responsible, ethical and sustainable manner in line with the principles of this **Supplier Code of Conduct**.

This Code applies to all suppliers, contractors, consultants and other business partners working with or on behalf of **eSaver GmbH** and **eSaver Schaltanlagen GmbH**.



ETHICAL BUSINESS PRACTICES

Conduct business with integrity, honesty and transparency. Comply with all applicable laws and regulations and do not engage in corruption, bribery or any form of unethical business conduct.



HUMAN RIGHTS AND LABOR STANDARDS

Respect human rights and treat all workers with dignity. Prohibit child labor, forced or compulsory labor, and ensure fair wages, working hours and safe working conditions.



HEALTH AND SAFETY

Provide a safe and healthy work environment and take appropriate measures to prevent accidents, injuries and work-related illnesses.



ENVIRONMENTAL RESPONSIBILITY

Minimize environmental impact, use resources efficiently and comply with all applicable environmental laws and regulations.



QUALITY AND CONTINUOUS IMPROVEMENT

Deliver high-quality products and services that meet agreed requirements and strive for continuous improvement in all areas of your business.



RESPONSIBLE SUPPLY CHAIN

Promote these principles within your own supply chain and work with partners who share our commitment to sustainability and ethics.



OUR EXPECTATION FROM SUPPLIERS

We expect our suppliers to understand and adhere to this Code, communicate it to their employees and relevant partners and continuously improve their performance. We reserve the right to assess compliance through audits, assessments or other appropriate means.



STRONG PARTNERSHIPS ARE BUILT ON SHARED VALUES AND RESPONSIBLE ACTION.



By working together, we create sustainable value for our customers, our communities and future generations.

6. ENVIRONMENTAL POLICY

At **eSaver**, we are committed to protecting the environment and reducing our ecological footprint. We integrate environmental considerations into our business decisions and strive for continuous improvement in our environmental performance.

We comply with all applicable environmental laws and regulations and are committed to the prevention of pollution and the sustainable use of natural resources.



CLIMATE AND ENERGY

We improve energy efficiency, increase the use of renewable energy and take action to reduce greenhouse gas emissions.



RESOURCE MANAGEMENT

We use natural resources responsibly, reduce consumption and promote circular economy principles.



WASTE AND POLLUTION PREVENTION

We minimize waste and emissions, promote recycling and ensure the proper handling of hazardous substances.



SUSTAINABLE PRODUCTS AND SOLUTIONS

We develop innovative, energy-efficient solutions that help our customers reduce their environmental impact.



EMPLOYEE ENGAGEMENT

We raise environmental awareness, provide training and encourage everyone to contribute to our environmental goals.



CONTINUOUS IMPROVEMENT

We set environmental objectives, monitor our performance and continuously improve our environmental management system.



We all share responsibility for the environment.

Together, we build a sustainable future for our company, our communities and our planet.



OUR COMMITMENT

We act today for a better tomorrow. We are committed to protecting our planet, reducing our environmental impact and creating long-term value for future generations.



SUSTAINABILITY IS NOT JUST A GOAL – IT IS OUR RESPONSIBILITY.



7. HEALTH & SAFETY POLICY

At eSaver, the health and safety of our employees, contractors and everyone who interacts with our business is our top priority.

We are committed to providing a safe and healthy working environment and to continuously improving our health and safety performance.



SAFE WORK ENVIRONMENT

We provide a safe and healthy workplace and take all reasonable measures to prevent accidents, injuries and work-related illnesses.



HAZARD IDENTIFICATION

We identify hazards and assess risks regularly to implement effective controls and reduce health and safety risks.



TRAINING AND AWARENESS

We provide training, information and the necessary resources to ensure that our employees and partners work safely and responsibly.



LEGAL COMPLIANCE

We comply with all applicable health and safety laws, regulations and other requirements.



EMERGENCY PREPAREDNESS

We are prepared for emergencies and have effective plans and procedures in place to respond appropriately.



WELL-BEING

We promote physical and mental well-being and encourage a healthy work-life balance for all employees.



CONTINUOUS IMPROVEMENT

We monitor our performance, learn from experience and continuously improve our health and safety management system.



OUR COMMITMENT

We believe that all accidents are preventable. We encourage everyone to stop work if it cannot be done safely and to speak up about potential hazards.

Together, we create a safe, healthy and productive work environment.

“ SAFETY IS NOT JUST A PRIORITY – IT IS A CORE VALUE WE LIVE EVERY DAY. ”



We all have the right and responsibility to return home safe and healthy every day. Your safety matters. Look out for yourself and for others.

8. DATA PROTECTION & CONFIDENTIALITY POLICY

At eSaver, we value and protect the information entrusted to us by our employees, customers, partners and other stakeholders. We are committed to safeguarding personal data and confidential business information.

We comply with all applicable data protection laws and regulations, including the General Data Protection Regulation (EU) 2016/679 (GDPR) and other relevant requirements.

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LAWFUL AND FAIR PROCESSING

We process personal data lawfully, fairly and transparently and only for specified, explicit and legitimate purposes.
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DATA MINIMIZATION

We collect only the personal data that is necessary and relevant to achieve our stated purposes.
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SECURITY OF INFORMATION

We implement appropriate technical and organizational measures to protect personal data and confidential information from unauthorized access, loss or misuse.
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CONFIDENTIALITY

We respect the confidentiality of all business information and personal data and do not disclose it to unauthorized persons or organizations.
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INDIVIDUAL RIGHTS

We respect the rights of individuals regarding their personal data, including the right to access, rectify, erase and restrict processing.
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THIRD PARTY MANAGEMENT

We ensure that third parties who process personal data on our behalf are bound by appropriate data protection obligations.
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ACCOUNTABILITY

We are accountable for our data protection practices and continuously review and improve our processes.



OUR COMMITMENT

We treat data with care, protect privacy and maintain the trust of our stakeholders.

All employees and partners are responsible for handling information securely and in compliance with this policy.

“ TRUST IS EARNED THROUGH RESPONSIBLE HANDLING OF INFORMATION. ”



If you are unsure whether information is confidential or how to handle personal data, please contact our Data Protection Officer.
When in doubt, protect it!

9. SOCIAL RESPONSIBILITY & COMMUNITY ENGAGEMENT

At eSaver, people are at the center of our success. We are committed to creating a positive impact for our employees, customers, business partners and the communities in which we operate.

We believe that sustainable business success is built on responsibility, respect, education and long-term relationships. Through our daily actions, we contribute to a stronger, safer and more sustainable society.



EMPLOYEE DEVELOPMENT

We invest in the professional and personal development of our employees through training, education, knowledge sharing and continuous learning opportunities.



EQUAL OPPORTUNITIES

We promote a fair, respectful and inclusive working environment where individuals are valued based on their skills, performance and contributions.



COMMUNITY ENGAGEMENT

We support local communities through responsible business practices, educational initiatives, partnerships and long-term regional commitment.



APPRENTICESHIPS AND YOUNG TALENT

We believe in developing future generations by supporting vocational training, apprenticeships and technical education.



EMPLOYEE WELL-BEING

We encourage a healthy work-life balance and strive to provide a supportive, safe and motivating workplace for all employees.



LONG-TERM PARTNERSHIPS

We build lasting relationships with customers, suppliers, educational institutions and community stakeholders based on trust and mutual respect.



OUR COMMITMENT

We believe that businesses have a responsibility beyond economic success.

Through responsible leadership, employee development and active community engagement, we contribute to sustainable growth and long-term value creation for society.



STRONG COMMUNITIES ARE BUILT THROUGH RESPONSIBILITY, EDUCATION AND LONG-TERM COMMITMENT.



We all contribute to a positive and sustainable future through our actions, our engagement and our responsibility towards people and society.

10. DIVERSITY, EQUITY & INCLUSION POLICY

At **eSaver**, we believe that diversity strengthens innovation, collaboration and long-term success.

We are committed to creating an inclusive workplace where all employees are treated with dignity, fairness and respect, regardless of their background, nationality, gender, age, religion, disability, sexual orientation or personal beliefs.

We value different perspectives and recognize that diversity contributes to better decision-making, stronger teams and sustainable business growth.



EQUAL OPPORTUNITIES

We provide equal opportunities in recruitment, development, promotion and compensation based on qualifications, performance and potential.



RESPECTFUL WORKPLACE

We maintain a professional environment free from discrimination, harassment, intimidation and bullying.



FAIR TREATMENT

All employees are treated fairly and with respect throughout their employment relationship.



DIVERSE PERSPECTIVES

We encourage collaboration among individuals with different experiences, skills and viewpoints.



INCLUSIVE CULTURE

We foster a workplace culture where employees feel valued, heard and empowered to contribute.



CONTINUOUS IMPROVEMENT

We regularly review our policies and practices to support inclusion and equal opportunity throughout our organization.



OUR COMMITMENT

We are committed to building a workplace where every individual has the opportunity to succeed and contribute to our shared success.

Through fairness, respect and inclusion, we strengthen our organization and create long-term value for employees, customers and society.

“ DIVERSITY DRIVES INNOVATION. INCLUSION CREATES SUCCESS. ”



We respect the uniqueness of every individual and promote an inclusive environment where people can thrive and perform at their best.

11. ESG OBJECTIVES & CONTINUOUS IMPROVEMENT

At eSaver, sustainability is an integral part of our business strategy and daily operations.

We are committed to continuously improving our environmental, social and governance (ESG) performance while supporting our customers in achieving their own sustainability goals.

Through innovation, responsible resource management and long-term partnerships, we contribute to a more sustainable future.



ENERGY EFFICIENCY

We continuously develop solutions that improve electrical efficiency, reduce losses and support sustainable energy use.



ENVIRONMENTAL MANAGEMENT

As an ISO 14001 certified organization, we are committed to reducing environmental impacts and improving resource efficiency.



QUALITY & CONTINUOUS IMPROVEMENT

As an ISO 9001 certified company, we continuously improve our processes, products and services.



EMPLOYEE DEVELOPMENT

We invest in training, education and professional growth to strengthen competencies and innovation.



RESPONSIBLE SUPPLY CHAIN

We promote ethical, responsible and sustainable business practices throughout our supplier network.



DIGITALIZATION & INNOVATION

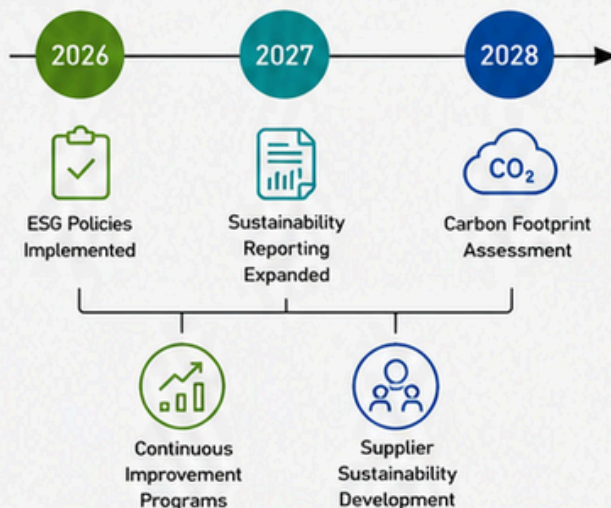
We leverage modern technologies, monitoring systems and energy management solutions to support sustainable industrial operations.



OUR ESG OBJECTIVES

- ✓ Improve energy efficiency
- ✓ Reduce environmental impact
- ✓ Strengthen workplace safety
- ✓ Support employee development
- ✓ Promote ethical business conduct
- ✓ Foster sustainable partnerships
- ✓ Encourage innovation and digital transformation
- ✓ Maintain compliance with applicable laws and standards

ESG ROADMAP



“ CONTINUOUS IMPROVEMENT TODAY CREATES A MORE SUSTAINABLE TOMORROW. ”



We continuously evaluate our performance and seek opportunities to improve our environmental, social and governance practices.

12. DOCUMENT CONTROL & APPROVAL

This ESG & Corporate Responsibility Manual defines the principles, commitments and responsibilities of eSaver GmbH and eSaver Schaltanlagen GmbH regarding environmental, social and governance (ESG) matters.

The manual serves as a framework for responsible business conduct, sustainability management and continuous improvement throughout the organization.



DOCUMENT INFORMATION

Document Title	ESG & Corporate Responsibility Manual
Version	2.4
Effective Date	June 2026
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Language	English
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Applies To	eSaver Schaltanlagen GmbH
Standards Referenced	ISO 9001, ISO 14001
Classification	Public Document



MANAGEMENT COMMITMENT

The management of eSaver GmbH and eSaver Schaltanlagen GmbH is committed to maintaining and continuously improving the principles outlined in this manual.

We support:

- ✓ Sustainable development
- ✓ Environmental responsibility
- ✓ Ethical business conduct
- ✓ Employee well-being
- ✓ Responsible supply chain management
- ✓ Continuous improvement
- ✓ Compliance with applicable legal and regulatory requirements
- ✓ Long-term value creation for stakeholders

CERTIFICATIONS & FRAMEWORKS

- T-Cert ISO 9001 Certified Quality Management System
- T-Cert ISO 14001 Certified Environmental Management System
- Continuous Improvement Process
- Responsible Supplier Management
- Data Protection & Information Security
- ESG Governance & Sustainability Framework

MANAGEMENT APPROVAL

This ESG & Corporate Responsibility Manual has been reviewed and approved by the management of eSaver GmbH and eSaver Schaltanlagen GmbH.

The principles, commitments and objectives described in this document are actively implemented, regularly reviewed and continuously improved as part of our integrated management system.

Through innovation, quality, environmental responsibility and ethical business conduct, we are committed to creating long-term value for our customers, employees, suppliers and society.

DOCUMENT STATUS

Version	2.4
Effective Date	June 2026
Review Frequency	Annual
Document Type	Public Version
Status	✓ Approved
Website	www.esaver.eu

OUR COMMITMENT

We believe that long-term business success is achieved through innovation, responsibility, quality and sustainable thinking.

Our employees, customers, suppliers and partners are essential contributors to this commitment.

CERTIFIED MANAGEMENT SYSTEMS

- ISO 9001 Certified Quality Management System
- ISO 14001 Certified Environmental Management System
- Continuous Improvement Process
- ESG & Corporate Responsibility Framework
- Responsible Supplier Management
- Data Protection & Information Security



RESPONSIBILITY TODAY.
SUSTAINABILITY TOMORROW.

