

# Declaration of principle

## Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains (Section 6 para. 2 of the LkSG)

### Preamble:

With this declaration, ESKA Erich Schweizer GmbH Elektrotechnische Fabrik (hereinafter referred to as "ESKA") commits itself to respecting human rights in its own company and business area and ensures that human rights are observed and complied with by direct suppliers. The responsibility for implementing the declaration of principles in accordance with the conditions of the Act on Corporate Due Diligence Obligations is managed by the managing director as a central corporate activity. The concern of the management is to ensure that the principles of the Act on Corporate Due Diligence Obligations are implemented in the company through definite structures and responsibility's and to enshrine this topic in the risk management.

### 1. Consideration of international standards

The basis for ESKA's respect for human rights are the following internationally recognized standards:

- Universal Declaration of Human Rights of the United Nations AEMR / A/RES/217, UN-Doc. 217/A-(III) (including recognition of inherent dignity and similar, inalienable rights of all members of the human community for freedom, justice and peace)
- Principles of the UN Global Compact (including protection of international human rights, preventions of human rights violations, precautionary principle for environmental problems)
- OECD Guidelines for Multinational Enterprises (including recommendations for responsible corporate behavior in a global context)
- Core Labour Standards of the International Labor Organization (ILO) with its basic principles (freedom of association and the effective recognition of the right to collective bargaining; the elimination of all forms of forced or compulsory labour; the effective abolition of child labour; the elimination of discrimination in respect of employment and occupation; and a safe and healthy working environment)
- European Convention for the Protection of Human Rights and Fundamental Freedoms

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## 2. Implementation of actions to fulfill the Due Diligence Obligations

In order to ensure that human rights are observed across the board in its own company and business area and by the supplier, ESKA has established the following procedures in accordance with the requirements of Section 6 para. 2 sentence 3 no. 1 of the LkSG to fulfill the following obligations:

- sect. 4 sentence 1 of the LkSG (Risk management)  
We have established a risk management based on the LkSG
- sect. 5 sentence 1 of the LkSG (Risk analysis)  
Within the scope in our risk management, we carry out an annual risk analysis to identify human rights and environmental risks throughout our supply chain. The results of the risk analysis are documented.
- sect. 6 sentence 3 to sentence 5 of the LkSG (Preventive measures)
- sect. 7 of the LkSG (Remedial action)
- sect. 8 of the LkSG (Complaints procedure)
- sect. 9 of the LkSG (Indirect suppliers; authorization to issue statutory instruments)
- sect. 10 of the LkSG (Documentation and reporting obligation)

## 3. Identification of human rights and environmental risks

The risk analysis has identified the following priority human rights and environmental risks in accordance with the requirements of Section 6 para. 2 sentence 3 no. 2 of the LkSG:

- Forced and child labor
- Restrictions on freedom of assembly and association
- Discrimination in any form (e.g. based on gender, age, ethnic and social origin, nationality, religion or ideology, physical or mental disability, sexual orientation)
- Threats to data protection and privacy
- Risks to health and safety in the workplace
- Health hazards due to environmental pollution
- Corruption and bribery
- Restriction of access to education

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#### 4. Expectations to comply with human rights and environmental risk

ESKA expects its employees and, business partners and suppliers to respect human rights and to undertake to take appropriate precautions to fulfill due diligence obligations regarding compliance with human rights standards. On the basis of the risk analysis carried out (section 3 of this declaration), the following groups of people were identified as requiring special protection:

- Women
- Elderly people
- Children and adolescents
- Sick people and people with disabilities
- Groups in weak/unregulated environments
- Ethnic/religious minorities
- People based on their sexual orientation
- People with low education or limited access to education

#### 5. Advancement of human rights due diligence processes

For ESKA, respect for human rights and the implementation of human rights due diligence obligations in operational processes is an important contribution to improving the human rights situation. For this reason, ESKA will ensure that the due diligence obligations arising from the LkSG are complied with and constantly adapted to developments in the human rights situation.

We are monitoring this regulation throughout our entire supply chain by making corresponding up-to-date inquiries with our suppliers. We will keep you informed, if there will be any changes in our supply chain.

This document was created electronically and is valid without a signature.

Kassel, January 2025

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