Gemeinsam besser

Export Control and Business Partner Due Diligence Policy

Diersch & Schröder Group
Effective September 1, 2026

ENERGY

DS WESER-PETROL

DS MINERALÖL

DS CARD+DRIVE

CARD+DRIVE Polska

LANFER ENERGIE

EMOVA

Energie. So einfach.

UTG

Unabhängige Tanklogistik GmbH

ENERGU

HAUER

WESER TANKING

LEU.

CHEMICALS

ADDITIV CHEMIE LUERS

ESTICHEM A/S

ACF

LEVACO CHEMICALS

Sparks

YOUNG BUSINESS

SCS

ELAPRO

ecopox

polytives

Lynatox

DIERSCH & SCHRÖDER

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FOREWORD

Dear Readers,

Export control is a key instrument for **safeguarding economic and political interests**.

As an internationally active group of companies operating in the mineral oil trade, in the planning, construction and operation of filling stations, in the development of EV charging stations, and in the manufacture and distribution of chemical products, we are subject to complex export control and sanctions requirements.

Any breach of these regulations can result in **significant legal and financial consequences** for our company and for the individuals involved.

The Management Board expressly commits to the full compliance
with all applicable export control regulations.

Bremen, September 1, 2026

Jan Christiansen
Chief Executive Officer
of the Diersch & Schröder Group

Steffen Koplin
Chief Financial Officer
of the Diersch & Schröder Group

1 Scope of Application

This Policy applies to all members of management, executives, and employees of Diersch & Schröder GmbH & Co. KG and its affiliated companies (hereinafter referred to as "DS Group"), as well as any other legal entity acting on behalf of the DS Group.

This Policy is implemented by Corporate Compliance, reviewed annually, and updated as necessary. The latest version is accessible at **www.ds-bremen.de/en/responsibility/#downloads** or on the DS Group intranet.

2 Objective

The objective of this Policy is to ensure full **compliance of DS Group with all applicable foreign trade, export control and sanctions regulations**.

It establishes responsibilities and processes and ensures a consistent and transparent implementation of export control compliance across the entities of the DS Group (hereinafter also referred to individually as a "DS Unit").

3 Responsibilities

The Chief Executive Officer, the Chief Financial Officer and the Compliance Officer of Diersch & Schröder GmbH & Co. KG are responsible for the content of this Policy.

The Managing Directors of the respective DS Unit are responsible for compliance with and implementation of the requirements and processes set out in this Policy. The central departments "Risk Management" and "Legal/Compliance" provide support in this regard.

Contact
Compliance Officer
Diersch & Schröder GmbH & Co. KG
compliance@ds-bremen.de
www.ds-bremen.de/en/compliance

4 Our Requirements and Processes

DS Group is committed to strict compliance with all national and international export control regulations. These include, in particular, EU Regulation (EU) 2021/821 on the control of exports, brokering, technical assistance, transit and transfer of dual-use items, as well as the corresponding national provisions, in particular the German Foreign Trade and Payments Act (AWG) and the German Foreign Trade and Payments Ordinance (AWV).

To ensure the lawful execution of all business processes, the following requirements and screening procedures have been implemented:

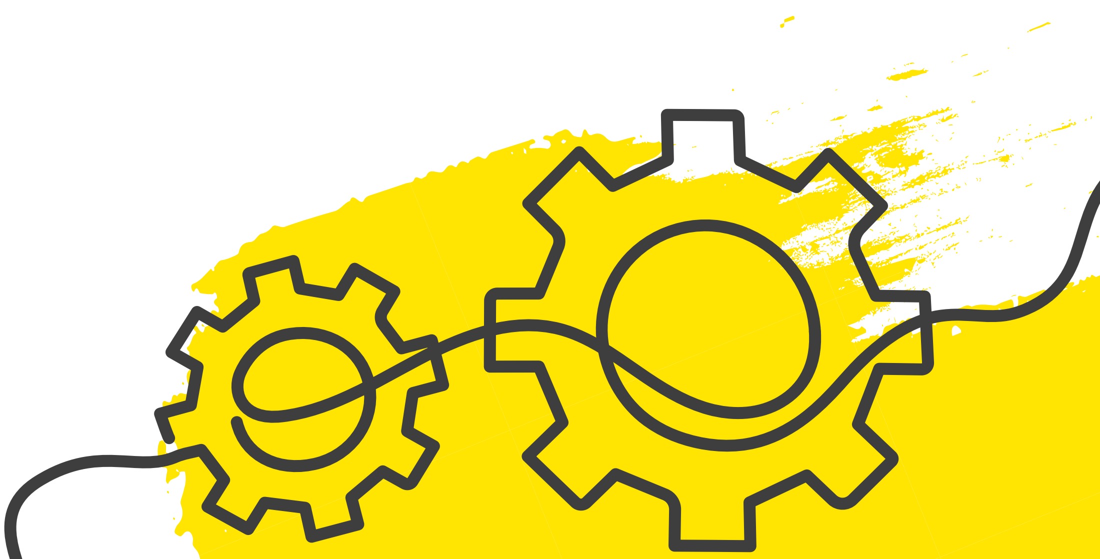
4.1 KYC/KYS – Business Partner Screening
Who is the person we want to do business with?

Our KYC/KYS process provides a comprehensive assessment of business partners regarding financial stability, legal compliance and reputation.

Our KYC process begins with the identification of the customer based on sales information and basic data. Using "D&B Onboard", the beneficial owners and business activities of the customer are analyzed. All information is documented, verified and cross-checked against databases and watchlists. The customer is listed in our system and a credit assessment, including the determination of a credit limit (B2B) is executed.

As part of the risk assessment, customers are classified into risk categories based on factors such as location and business model. High-risk customers are subject to enhanced due diligence, while all customers are continuously monitored and regularly updated.

The KYS process screens suppliers using structured questionnaires, document reviews and external verifications. Beneficial owners are also identified to rule out illegal activities. In addition, the KYS process takes into account the requirements of the German Supply Chain Due Diligence Act (LkSG), including an adverse media screening.



4.2 Sanctions List Screening
Is this person on a sanction list?

DS Group conducts a sanctions list screening of its business partners. This includes ongoing checks against all relevant national, European and international sanctions and anti-terrorism lists.

Sanctions list screening is a mandatory prerequisite for the approval of any business relationship or transaction. In the event of a match, suspected match or ambiguity, no approval is granted; instead, the matter is immediately escalated to the "Legal/Compliance" Department.

4.3 Country and Embargo Screening
Are business relationships with the country prohibited?

Furthermore, the DS Group subjects all business relationships and transactions to a mandatory country and embargo screening.

Country and embargo screening is carried out prior to entering into a business relationship, before executing individual transactions, and on an ad hoc basis in the event of changes to the legal or factual framework.

Irrespective of the legal permissibility of individual transactions, the Management Board of DS Group reserves the right to **impose internal restrictions that go beyond mandatory legal requirements**.

This includes refraining from business activities in certain countries that, while not subject to embargoes, present elevated **political, economic or reputational risks**.

Such internal country restrictions are determined by the Management Board and Corporate Compliance and are **binding on all employees**.

4.4 Goods Classification (in particular Dual-Use) and End-Use Verification

May the specific product be supplied?

DS Group also subjects its products and services to export control goods classification and end-use verification.

I. Goods Classification

Goods classification involves the proper categorization of all products regarding their export control relevance.

This includes in particular the identification and assessment of dual-use items that can be used for both civilian and military or other security-related purposes.

Classification is based on the annexes of the EU Dual-Use Regulation (EU) 2021/821 and other relevant national and international control lists. Goods classification is a mandatory prerequisite for determining whether a shipment is legally permissible and whether an authorization is required.

II. End-Use Verification

In addition to Goods Classification, the DS Group's export control-relevant business transactions are subject to end-use verification.

The purpose of this verification is to assess the declared end-use of the products and the actual end-user, particularly in the case of dual-use items, to rule out any prohibited, licensable or otherwise critical use.

The verification focuses on military, chemical weapons-related or arms-related use.

Business partner's information on end-use and end-user is obtained, checked for plausibility and, where necessary, supplemented by additional information or declarations (e.g. end-user certificates).

If there are indications of impermissible end-use, no approval is granted; instead, the matter is immediately escalated to the "Legal/Compliance" Department.

5 Prevention and Reporting of Export Control or Sanctions Violations

5.1 Handling Violations

Employees of the DS Group entrusted with export control-relevant tasks are required to be familiar with export control requirements, in particular regarding sanctions lists, country and embargo screenings, goods classifications (in particular dual-use) and end-use verifications, and to consistently observe them within their area of responsibility.

Irrespective of the above, actual or suspected violations of export control, sanctions or embargo regulations must be reported without delay to the Legal/ Compliance Department (**compliance@ds-bremen.de**).

For anonymous reporting of violations or suspected violations, the group-wide Whistleblower System is available to all employees, business partners and third parties.

Whistleblower-System
Violations can be reported online at *www.ds-bremen.de/en/ whistleblowing-process/*

5.2 Consequences of Violations

Violations of export control, sanctions or embargo regulations are to be assessed by the Legal/Compliance Department and may result in significant legal consequences, including substantial fines, criminal sanctions, personal liability risks and reputational damage.

In the event of violations by business partners, appropriate measures must be taken without delay, up to and including termination of the business relationship and, where applicable, involvement of the relevant authorities.

Fines

KYC

Integrity

CATCH-ALL

AUTHORIZATION

SANCTIONS LISTS

Liability

Risk Assessment

RESPONSIBILITY

EXPORT CONTROL

Reputation

SANCTIONS

COMPLIANCE

Business Partners

Reporting Obligation

DUE DILIGENCE

Supply Chains

DUAL USE

TRANSPARENCY

EMBARGO

Whistleblowing

Goods Classification

APPROVAL

better together

ENERGY

Better together for **mobility, heat and electricity** – that's what drives us.

CHEMICALS

Our **additives** lubricate industrial production equipment and protect banana plants.

YOUNG BUSINESS

Start-ups help the DS Group to stay **young** and **innovative**.