

Policy

Trade Controls

deugro group is committed to complying with all applicable trade control laws and regulations to ensure the legal and responsible transfer of goods, services, technology, and information. This policy aims to prevent violations, detect them promptly if they occur, and provide timely investigations and appropriate remedial actions.

This policy applies to all employees, contractors, partners, and third parties acting on behalf of deugro group. It encompasses all trade activities, including the transfer of physical items, software, technology, technical data, and services, regardless of the method of transfer. All employees must be aware of and comply with this policy and attend any trade compliance training provided by the organization. They must promptly report any potential trade-related concerns to the Compliance Department by established channels. Retaliation against those reporting in good faith is strictly prohibited. The following requirements must be met:

- Employees must be aware of **what** kind of goods, technology, software, or services are being transferred **where** and to **whom**. deugro group employees have an obligation to know **who the end-user** is and what the end-use will be, given that sanctions extend to the final destination of the transaction that they are participating in.
- All parties involved, including customers, suppliers, partners, carriers and vessels must be screened against relevant denied party lists before engaging in a transaction. Sanction list screening is automated in the TMS systems.
- Employees must be aware of deugro group's [Forbidden and Restricted Countries](#) List and request a review by the trade controls team in advance of shipments to those countries.
- Employees must not engage in shipping military equipment or supplying goods to military end-users without advance review by the Compliance Department.
- Employees must not engage in any transactions with a Russian nexus (e.g., to, from or through Russia, with Russian subcontractors, or for Russian clients).
- Export licenses or authorizations must be obtained when required by applicable laws and regulations. No export or transfer may proceed without the necessary licenses.

Local managers are responsible for ensuring accurate and complete records of all relevant transactions, and correspondence, which must be maintained for the required period. Regular trade compliance training will be made available by the Compliance Department to ensure employees are aware of their responsibilities and the latest developments in trade control laws and regulations.

This policy will be reviewed periodically by the Compliance Team to ensure it remains up-to-date and effective. Amendments will be made as necessary to reflect changes in regulations or organizational structure. Specific guidance forming an integral part of this policy can be found here: **D-SYS-0023 Trade Controls and Economic Sanctions**. Failure to comply with this Policy will lead to disciplinary action, including potential dismissal or termination of a contract.

This policy first took effect in September 2023 and is reviewed annually.

Klaus Strahmann
Co-CEO

Hanau, November 2025