

## Global Code of Conduct of the Kufferath Group, as of October 2023

### PREAMBLE

All our business activities are guided by the principle of integrity. In order to guarantee this, the Kufferath Group has drawn up binding conduct guidelines for all employees, which are summarized in this Code of Conduct.

The reputation of our company is significantly influenced by the actions and behavior of each individual employee. Even the misconduct of a single employee can cause considerable damage to the company. This Code of Conduct serves as a guideline for making the right decisions in professional life and for distinguishing the Kufferath Group as a partner of integrity, both internally and in dealings with customers, competitors, supervisory authorities and government agencies. Compliance with these rules of conduct is of the utmost importance.

This Code of Conduct is also available on the official Kufferath website <https://www.kufferath-group.com/>.

### I. General principles of our business activities

In the Kufferath Group, we bear a great responsibility not only towards our customers, employees and shareholders, but also towards the general public and, in particular, the participants in economic life and its regulators. It is also our concern to ensure sustainable entrepreneurial action. With this in mind, the Kufferath Group is committed to:

- ethical and holistic behavior in accordance with the law, including compliance with internal policies and certification requirements
- Conserving resources and protecting the environment

Our aim is to promote the well-being of people and to shape our role as a company in society in a responsible manner. The fundamental values of our entrepreneurial activities include

- Loyalty and integrity
- Credibility and reliability
- Flexibility and pragmatism
- Innovation and team performance

By making these basic values the benchmark for our actions, we assume joint responsibility for the success of our company in terms of the best possible corporate culture.

## II. Code of Conduct of the Kufferath Group

The national companies of the Kufferath Group comply with the legal regulations that apply to their global business activities in the respective countries and economic areas. In cases where local laws do not contain corresponding regulations, the principles and guidelines of this company policy apply. If the provisions of local legislation go beyond the behavioral requirements of this policy and deviate from them, local law takes precedence. In such cases, we endeavor to uphold the basic values underlying this Code of Conduct.

We respect deviating ethical standards in other countries insofar as these do not run counter to universal human rights. The principles laid down in the UN Charter of Human Rights are non-negotiable for us and are the overriding benchmark for our business activities at all times.

All employees are required to evaluate their behavior against applicable laws and the standards set forth in this policy and to consider whether their actions could affect the Kufferath Group's reputation as an ethically responsible and law-abiding company. Managers and supervisors serve as role models for other employees. They have an essential role to play in ensuring compliance with this policy. A higher standard must be applied when evaluating the behavior of managers and supervisors.

As a general rule within our company, there should always be consistency between words and deeds with regard to compliance with our Code of Conduct. Taking advantage of one's own position for personal gain or for the benefit of third parties or to damage the company is prohibited. Violations may result in consequences under labor law as well as civil or criminal law.

Having said this, all employees undertake to comply with the following principles of conduct:

### 1. Dealing with business partners, authorities and public officials

The Kufferath Group is committed to complying with all relevant anti-corruption laws. One of the primary objectives of this corporate policy is to provide our employees with an understanding of their responsibility to comply with anti-corruption regulations and to provide practical guidance on how to fulfill these obligations.

#### a) Basic principles for the prevention of corruption

Business relationships with our customers and business partners, as well as with government agencies, must be transparent and honest. Corruption or bribery are strictly prohibited. Benefits aimed at influencing the decisions of customers, suppliers, government officials or other public officials are not

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permitted. All employees of the Kufferath Group are required to strictly avoid involvement in such activities.

Our suppliers and customers are selected on the basis of impartial criteria, with price, performance and quality taking priority. These principles also extend to the interaction with our customers and suppliers.

Our company's basic principles for avoiding corruption are as follows:

- We do not bribe. Any form of offering, pledging, providing or accepting funds or valuables with the intention of inappropriately acquiring or maintaining business, gaining an unfair advantage or exerting undue influence is prohibited.
- We do not allow third parties to bribe on our behalf. The use of third parties to perform actions that exceed our own permissible scope of action is prohibited. Warning signals, commonly referred to as "red flags", which indicate that third parties may engage in corrupt activities on behalf of our company must not be ignored. Third party activities on behalf of the Kufferath Group that have the appearance of impropriety must be stopped.
- We comply with the applicable laws and anti-corruption regulations. This guideline contains basic rules of conduct to prevent corruption. These principles are set out in the applicable local laws and national anti-corruption regulations.

#### b) Relevant anti-corruption regulations

Both supranational law and the local anti-corruption laws of the countries in which the Kufferath Group does business contain provisions to prevent corruption. Even the suspicion of violations of these anti-corruption laws often requires lengthy and costly investigations to clarify the underlying allegations. If violations are confirmed, they can damage our company's reputation in such a way that it may no longer be considered as a business partner for government agencies or receive financial support from investors and creditors. There is also a risk of significant sanctions under criminal and administrative law. These can range from corporate fines to financial penalties or even imprisonment of the persons involved. Compliance with the relevant anti-corruption laws is therefore a top priority for all employees of the Kufferath Group.

Every employee of the Kufferath Group is obliged to inform themselves about the legal framework for their business activities and to ensure compliance with the relevant laws and regulations. In addition to the local laws of the countries in which the Kufferath Group has locations, the most important anti-corruption laws for our company include the following regulations:

- Foreign Corrupt Practices Act (FCPA)

The Foreign Corrupt Practices Act (FCPA) is a United States criminal statute that prohibits directly or indirectly offering, pledging, giving, or authorizing the giving of money or any form of monetary benefit to a foreign government agency, government official, or person acting on behalf of a public international organization. This prohibition applies to entering into or retaining business or obtaining an improper business advantage by improper means. In addition, the FCPA requires companies to maintain accurate financial records to fully document all transactions and dispositions of assets and to establish a reliable and adequate internal accounting control system.

- The OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions)

The OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions is a global agreement to combat political corruption and corporate misconduct in developing countries by promoting measures against bribery in cross-border business transactions. The 44 countries that have signed this convention include countries in which the Kufferath Group does business, such as Germany, Mexico, Spain, the United States of America and the Slovak Republic.

- German Criminal Code (StGB)

The German Criminal Code criminalizes, among other things, violations of free competition in Sections 298 - 301 of the German Criminal Code as well as crimes committed in office in Sections 331 - 358 of the German Criminal Code. These provisions regulate criminal prosecution for bribery and corruptibility in private business dealings as well as active and passive bribery of public officials.

#### c) Prohibition of benefits to public officials

Without exception, all employees of the Kufferath Group are prohibited from paying, providing or promising money to a government agency, government official or other public official for the purpose of improperly entering into, maintaining or obtaining an improper advantage. Bribery is not limited to money. It can also take the form of other monetary benefits or the granting of advantages. Examples of this are

- a promise to provide the government official or officer with future financial compensation or other benefits in kind
- an agreement to employ a family member or close relative of the government official or public official outside the normal recruitment process

- Exceptional hospitality for government officials or public officials as well as gifts, event invitations or trips

d) Contributions to other persons

Monetary benefits to other persons who are not government officials or public officials may be unobjectionable under anti-corruption regulations if they are professional and socially customary. In principle, the following standards apply:

- Gifts should be infrequent or one-off.
- In general, gifts should not exceed a value of 200 US dollars. If it is foreseeable that an intended gift will exceed this value, the approval of the Compliance Officer must be obtained in advance.
- Cash or cash equivalents such as gift cards should not be given or received as gifts.
- Expenses for gifts and other non-cash benefits must be stated in the expense report, as must the identity of the recipient. The applicable legal requirements for proper accounting and the procedures specified in the Kufferath Group must be followed.

Hospitality expenses or expenses for professional or social interactions may be reasonable if they are modest and restrained. Examples of acceptable expenses of this type are

- the provision of refreshments before, during or after a business meeting
- Shared meals in connection with business meetings or other business-related activities
- occasional business-related invitations to attend events such as sports matches, cultural events or dinners if a representative of the supplier or customer attends them

e) Acceptance of gifts/invitations

In general, our employees, their immediate family members (spouses, children and parents) and related parties (see section 6) are not permitted to accept gifts from business partners or to receive other benefits. Exceptions to this rule are limited to gifts for special occasions or promotional purposes that are in line with customary local social practices and do not contravene the applicable statutory provisions. Actively requesting gifts is not permitted and is categorically excluded.

Invitations to events or trips, including hospitality, extended by business partners, competitors or employees of government agencies to employees of the Kufferath Group and their immediate family members or related parties are only permissible if they are socially typical and part of the normal

course of business. Likewise, hospitality to third parties by employees of the Kufferath Group is only permissible within the respective legal limits and customary social business practices.

f) Use of agents or intermediaries

No third party may be engaged to perform any business act that our company is not authorized to perform itself. This Company policy expressly prohibits making any payment to a third party or agent (e.g., a consultant) with the knowledge that some or all of that payment will be offered or given to a government agency, official, public official or other third party for an improper purpose. In order to protect our company and its employees, the following guidelines must be observed:

- The use of third parties (representatives, consultants, etc.) to carry out business activities for the Kufferath Group must at all times be based on a comprehensible and viable business need.
- The remuneration of the third party must be in line with normal market prices for the products or services supplied. Unusual deviations from standard market remuneration must be documented and reported to the Kufferath Group's Compliance Officer.
- The third party must have taken note of the Kufferath Group's anti-corruption principles set out in this company policy and agree to comply with them.

g) Donations

Donations using company funds of the Kufferath Group are only permitted if they serve a generally recognized social or charitable purpose. The earmarking must be documented and proven if required.

Individual donations in excess of USD 500.00 per year are subject to approval by the Compliance Officer without exception. If the annual donation volume of a national company of the Kufferath Group exceeds an amount of USD 5,000.00, all individual donations are also subject to the approval of the Compliance Officer, regardless of the amount of the individual donations. When making donations, attention must also be paid to voluntariness and transparency.

2. Fair competition

All employees of the Kufferath Group are required to comply with applicable local competition and antitrust laws. Irrespective of the statutory provisions, the following are prohibited under this policy:

- Discussions with competitors about prices, volumes, territories
- Discussions about non-compete clauses or false offers

- the exploitation of a dominant market position
- any conspiratorial activities

Participation in informal discussions to circumvent antitrust regulations is strictly prohibited. All actions that could give the appearance of an unlawful agreement must be avoided. The exchange of confidential information of any kind with competitors, including unpublished company data, is strictly prohibited.

### 3. Handling of confidential information and data / exclusion of plagiarism

We attach great importance to the protection of confidential information and respect for the intellectual property of others. The transfer of technology and know-how must be done in a way that protects intellectual property rights, customer information, trade secrets and non-public data. We comply with applicable trade secret protection laws and ensure that the confidential information of our business partners is treated with the same care.

Our employees are prohibited from disclosing confidential company information or secrets, such as financial data, formulas, patents, processes, advertising methods, marketing concepts and planned transactions, to unauthorized third parties, both during the employment relationship with the Kufferath Group and after termination of the employment relationship. Any use of confidential company information for personal gain after termination of the employment contract is not permitted and is in any case contrary to the interests of our company.

All inventions made by employees of the Kufferath Group in the course of their work must be reported immediately to the person responsible for intellectual property rights ([compliance@kufferath-group.com](mailto:compliance@kufferath-group.com)). If applicable, the specific provisions of local employee invention laws must be observed.

In order to maintain a consistent image of the Kufferath Group, employees should not respond directly to inquiries from the media, labor unions, interest groups or analysts. Inquiries should be forwarded immediately to the management of the Kufferath Group or the Compliance Officer.

To prevent industrial espionage, active measures must be taken to protect data from unauthorized access. In doing so, we comply with the statutory regulations on the processing, storage and protection of personal data. Personal data is collected transparently, confidentially and exclusively for legitimate and predetermined purposes.

We process personal data only with appropriate technical and organizational measures to prevent loss, alteration, unauthorized use or disclosure. Our data protection practices are in accordance with data protection laws and the Kufferath Group's data protection guidelines, which are available on our website at <https://www.kufferath-group.com/privacy.html>.

The protection of personal rights includes not disclosing employee or customer data to third parties. The Kufferath Group will take appropriate measures to protect this data from unauthorized access on the company's computers, laptops and other data carriers. If our company uses cloud-based services, including from external IT service providers, it must also ensure that unauthorized access to data is excluded as far as possible.

Our measures to protect confidential information/data are also aimed at preventing the production of counterfeit original parts. In accordance with legal regulations, we strictly avoid the use of counterfeit parts or technologies in our production and processes.

#### 4. Transparency of transactions / import and export control

Ensuring the accuracy and completeness of the documentation of all business processes and transactions is of the utmost importance to our company. All relevant business transactions must be documented transparently, comprehensively and in accordance with accounting standards in the Kufferath Group's accounting records. The accounting must comply with the local statutory regulations that apply to the individual national companies of the Kufferath Group and must also comply with the principles of proper business practice. The accounting must be accessible and comprehensible to authorized third parties at all times.

Active and transparent communication of information is of great importance for the accuracy and completeness of accounting. Employees of the Kufferath Group are obliged to share all relevant information in connection with business transactions or decisions immediately with their superiors or the management.

We undertake to comply with the statutory export control standards, in particular to comply with licensing requirements, export regulations and statutory export and import bans. Compliance with these standards is essential for the shipment and export of our goods.

#### 5. Private use of company resources

Employees of the Kufferath Group may not use company property, including technical equipment and systems (e.g. IT systems and Internet access), Kufferath Group assets and intellectual property (e.g. inventions and research results) and similar resources for purposes outside the company. The use of private software and hardware on Kufferath Group company equipment is not permitted. The employees of our company undertake not to use the IT structure of the Kufferath Group for unlawful purposes.

Items that are the property of our company or are in its possession may only be removed from the premises and company property for business purposes. This does not apply to cell phones provided by the Kufferath Group to its employees. Cell phones provided for business use for company purposes may also be used by our employees for personal purposes to the extent permitted by law.



A strict distinction must be made between business or business-related expenses and private expenses. This separation must be scrupulously observed by all employees of our company in order to ensure proper accounting and an appropriate use of resources.

#### 6. Conflicts of interest

Personal relationships in a business context can lead to conflicts of interest if they impair or even appear to impair the ability to make impartial business decisions. Personal relationships are irrefutably presumed in the case of

- immediate family members such as spouses, partners, children or parents and extended family members, including aunts, uncles, cousins, nieces or nephews;
- related parties, whereby any relationship with a third party that allows the conclusion that the benefits granted to the third party are influenced is sufficient. Such relationships can be of a family law, company law, contractual or purely factual nature. This therefore also includes, for example, close personal friendships or cohabitation similar to marriage.

We expect all employees of our company to avoid situations in which their personal relationships or interests conflict with those of the Kufferath Group. Examples of potential conflicts of interest are:

- if employees or their immediate family members or persons close to them are directly or indirectly involved in competitors or business partners of a Kufferath Group company
- if employees of our company are engaged in secondary employment with competitors or business partners of a Kufferath Group company
- if an immediate family member or a close relative of an employee holds a management position with a business partner or competitor of a Kufferath Group company
- if employees or their immediate family members or persons close to them acquire, lease or take possession of land, buildings or equipment used by companies of the Kufferath Group
- if employees or their immediate family members or persons close to them sell, rent or lease their property to a Kufferath Group company
- if employees or their immediate family members or persons close to them have personal or financial interests in suppliers of Kufferath Group companies
- if employees within the Kufferath Group are subordinate to family members or persons close to them in such a way that they are authorized to issue instructions to them

Transparency through disclosure of these potential conflicts of interest is essential to maintain ethical behavior and prevent situations where personal interests could compromise the integrity of our company.

#### 7. Neutrality requirement

The Kufferath Group sees itself as a politically neutral company. This requires that participation in political activities always reflects the individual opinions and convictions of the employees and is in no way associated with the Kufferath Group as such.

Politically motivated activities of our employees can lead to a conflict of interest, especially if these activities are likely to have an impact on the interests of the Kufferath Group. Our employees must therefore never, for example

- Use our company stationery or other company resources to support a political party or candidate;
- campaign for a political party or a political candidate on company premises or declare solidarity with a political party or a political candidate on behalf of the Kufferath Group;
- engage in some form of political activity during working hours.

In addition, all employees must refrain from political activities that could give the impression that the Kufferath Group is also involved in this activity.

#### 8. Supply chains

We expect our suppliers to comply with the principles set out in this company policy or to follow equivalent codes of conduct. In addition, our suppliers are required to implement the content and principles of this company policy throughout their entire supply chain and to exclude human rights risks. The exclusion of human rights risks is to be ensured in particular by

- the prohibition of employing a child under the age at which compulsory schooling ends according to the law of the place of employment, whereby the age of employment may not be less than 15 years
- the prohibition of the worst forms of child labor for children under the age of 18; this includes

- all forms of slavery or practices similar to slavery, such as the sale of children and child trafficking, debt bondage and servitude, and forced or compulsory labor, including the forced or compulsory recruitment of children for use in armed conflict;
  - the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances;
  - the use, procuring or offering of a child for illicit activities, in particular for the production of and trafficking in drugs;
  - work which, by its nature or because of the circumstances in which it is carried out, is likely to be harmful to the health, safety or morals of children
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- the prohibition of the employment of persons in forced labor; this includes any work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily, for example as a result of debt bondage or trafficking in human beings
  - the prohibition of all forms of slavery, slavery-like practices, servitude or other forms of domination or oppression in the workplace, such as extreme economic or sexual exploitation and humiliation
  - the prohibition of disregarding the occupational health and safety obligations applicable under the law of the place of employment if this results in the risk of accidents at work or work-related health hazards, in particular due to manifestly inadequate safety standards in the provision and maintenance of the workplace, the workplace and work equipment
  - the ban on disregarding employees' freedom of association
  - the prohibition of unequal treatment in employment, for example on the grounds of national and ethnic origin, social origin, health status, disability, sexual orientation, age, gender, political opinion, religion or belief, unless this is justified by the requirements of the employment; unequal treatment includes in particular the payment of unequal remuneration for work of equal value
  - the prohibition of withholding an appropriate wage; the appropriate wage is at least the minimum wage stipulated by the applicable law and is otherwise determined by the law of the place of employment
  - the prohibition of causing harmful soil change, water pollution, air pollution, harmful noise emissions or excessive water consumption

- the prohibition of unlawful eviction and the prohibition of unlawful deprivation of land, forests and waters in the acquisition, development or other use of land, forests and waters, the use of which secures the livelihood of a person
- the prohibition of hiring or using private or public security forces for the protection of company projects if, due to a lack of instruction or control on the part of the company when deploying the security forces
  - the prohibition of torture and cruel, inhuman or degrading treatment is disregarded,
  - life or limb are injured or
  - the freedom of association and freedom of association are impaired

The Kufferath Group reserves the right to systematically and individually evaluate the application of this Code of Conduct by its suppliers. This assessment may be carried out using methods such as risk assessment, questionnaires, evaluations, audits or media monitoring.

In cases where there is significant doubt about a direct supplier's compliance with this Code of Conduct, the supplier shall be required to take appropriate corrective action. In the event of persistent violations, the Kufferath Group may take appropriate corrective action in the form of a plan to minimize or terminate the violation. In the event of particularly serious and persistent violations, the contractual relationship between our company and the supplier may be terminated.

#### 9. Equal employment opportunities / harassment-free environment

We value a diverse and engaged workforce and recognize the importance of maintaining a culture where individual strengths and collaborative teamwork contribute to our success as a global company. Diversity and inclusion are the catalysts for innovation and creativity that play a critical role in our competitiveness and business success. We oppose all forms of discrimination and inappropriate harassment within our workforce.

##### a) Discrimination

It is against the fundamental values of our company to discriminate against employees or applicants on the basis of the following characteristics:

- Ethnicity
- Skin color

- Gender
- sexual orientation
- Religion
- Age
- Pregnancy
- national origin
- Disability
- Trade union activities
- political views
- Marital status

Furthermore, discriminatory actions that contravene the national laws applicable to the respective national companies are not permitted.

Avoiding discrimination of any kind is essential to maintaining a respectful and equal working environment in our company. In this way, we create a working environment that is consistent with our values and principles and secures exceptional jobs in a company where the contributions of each individual are valued and respected.

#### b) Unwanted harassment

Harassment in any form, especially sexual harassment, is a serious form of inappropriate behavior that not only violates the Kufferath Group's corporate policies, but is also disrespectful and in many cases illegal under national state laws. Our company strives to create a work environment that is free from harassment and in which all employees feel comfortable and respected during their working hours and at work-related events.

Unacceptable behaviors related to sexual harassment include, but are not limited to:

- unwanted sexual advances
- Discussion of sexual activities

- unwanted physical contact
- Comments on the physical appearance of persons
- derogatory comments, insults or jokes
- Staring, sexual gestures or showing sexually suggestive objects, pictures, caricatures or posters
- Granting of benefits at the workplace for persons who engage in consensual sexual activity

Such behavior is strictly prohibited in the workplace or at work-related events, meetings or business trips.

### III. Reporting obligations / reporting channels / reporting procedure

All employees of the Kufferath Group have a duty to inform the company immediately of any potential legal or ethical violations under this Policy and applicable laws. It is of great importance for our corporate culture and for taking the necessary measures that even the suspicion of improper or unlawful activities involving company employees is reported to the Kufferath Group.

#### 1. Reporting obligations

A reporting obligation exists in particular for

- Fraud
- Theft
- Corruption or bribery
- Manipulation of financial reports
- any form of harassment in the workplace
- lack of product safety or lack of compliance with regulations
- anti-competitive behavior
- Violations of labor or environmental protection laws
- lack of data protection or impairment of the security of networks and information systems

- possible or confirmed violations of this Code of Conduct or applicable laws

## 2. Reporting channels

For reports of suspected inappropriate or unlawful activities, the Kufferath Group has set up a central internal reporting office and various reporting channels to receive information about violations. The reporting channels are open to all employees, applicants, temporary workers and all persons who are in business contact with the Kufferath Group in the course of their professional activities.

To simplify the reporting process, it is possible to report suspicious circumstances in writing, in text form by e-mail or verbally by telephone. At the request of the whistleblower, the Kufferath Group will facilitate a personal meeting with the person responsible for receiving the report from the internal reporting office within a reasonable period of time. With the consent of the whistleblower, the meeting may also take place via video and audio transmission (video call). The reporting channels are listed in the appendix to this Code and on the Kufferath Group website.

## 3. Reporting procedure

Our company's internal reporting office documents all incoming reports in a permanently retrievable manner in compliance with the confidentiality requirement. In the case of telephone reports or reports by means of another type of voice transmission, a retrievable audio recording of the conversation or its complete and accurate transcript (verbatim record) may only be made with the consent of the person making the report. If such consent is not given, the report must be documented by a summary of its content (content log).

If the report is made in the context of a meeting, a complete and accurate audio recording of the conversation may be made in a retrievable form or a verbatim record of the meeting with the consent of the whistleblower. In the latter case, the whistleblower will be given the opportunity to review the minutes, correct them if necessary and confirm them with their signature or in electronic form. If an audio recording is used to take minutes, it must be deleted as soon as the minutes have been completed.

The documentation is deleted three years after completion of the procedure. The documentation may be kept for longer in order to comply with legal requirements as long as this is necessary and proportionate.

## 4. Confidentiality / Exceptions to the confidentiality requirement

Reports of suspected inappropriate or unlawful activities are always treated confidentially. It is also possible to report facts and concerns anonymously. The Kufferath Group guarantees anonymity as a

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matter of principle. The identity of a whistleblower who intentionally or through gross negligence reports incorrect information about violations is not protected.

Notwithstanding the above provisions, information about the identity of a whistleblower or other circumstances that allow conclusions to be drawn about the identity of this person may be passed on to a competent authority:

- in criminal proceedings at the request of the criminal prosecution authorities
- on the basis of an order in a state administrative procedure following a notification, including administrative fine proceedings
- on the basis of a court decision

Our company's internal reporting office will inform the whistleblower in advance of the disclosure in the above cases. The whistleblower shall be informed of the reasons for the disclosure in writing or electronically. Information will not be disclosed if the law enforcement authority, the competent authority or the court has informed our company's reporting office that the information would jeopardize government investigations, inquiries or court proceedings.

#### 5. Further procedure

Our company endeavors to handle every incoming suspicious activity report appropriately. It is also in the interest of our company and all employees to take appropriate measures in response to reports. To this end, our company's internal reporting office

1. confirm receipt of a report to the whistleblower within seven days at the latest;
2. check whether the reported violation falls within the material scope of this Code or the applicable statutory provisions;
3. Keep in contact with the person providing the information;
4. check the validity of the notification received;
5. request further information from the whistleblower if necessary;
6. take appropriate follow-up measures.

Our internal reporting office will provide the whistleblower with feedback on the reported facts within three months of confirming receipt of the report. The feedback includes notification of planned and already taken follow-up measures and the reasons for these. Feedback will only be provided to the



whistleblower to the extent that this does not affect internal inquiries or investigations and does not prejudice the rights of the persons who are the subject of a report or who are named in the report.

As follow-up measures, the internal reporting office can in particular

1. conduct internal investigations at the respective organizational unit and contact affected persons and work units;
2. refer the whistleblower to other responsible offices and organizational units;
3. hand over the proceedings to the relevant organizational unit or a competent authority for further investigation;
4. terminate the proceedings for lack of evidence or for other reasons.

#### IV. Protection of whistleblowers

A whistleblower cannot be held legally responsible for obtaining or accessing information that he or she has reported or disclosed, unless the obtaining or accessing constitutes a separate criminal offense in itself. A whistleblower shall not violate any restriction on disclosure and shall not be held legally responsible for the disclosure of information made in a report or disclosure if the whistleblower had reasonable grounds to believe that the disclosure of the information was necessary to detect a relevant violation under the provisions of this Policy or the law.

Reprisals against whistleblowers are prohibited, as is the threat or attempt to take reprisals. No whistleblower may be subjected to adverse consequences such as dismissal, demotion, suspension, threats, harassment, intimidation, coercion or other reprisals as a result of their whistleblowing or assistance in processing or investigating the whistleblowing.

The Kufferath Group ensures that whistleblowers are protected from retaliation, even if their report turns out to be unfounded. This protection is unconditional unless the whistleblower intentionally or recklessly makes false allegations in their report or intentionally provides false or misleading information during the investigation. All whistleblowers are expected to participate in an internal investigation honestly and in good faith.

In the event of a breach of the prohibition of reprisals, the whistleblower must be compensated for the resulting damage. However, a violation of the prohibition of reprisals does not constitute a claim to the establishment of an employment relationship, a vocational training relationship or any other contractual relationship or to career advancement. The whistleblower is obliged to compensate our company for any damage caused by a deliberately false report or disclosure of incorrect information.

#### V. Implementation and publication of the Code of Conduct

The Kufferath Group is committed to making consistent and reasonable efforts to implement the principles and values set out in this policy. All employees of our company are informed about the contents of our Code of Conduct and receive training on compliance-relevant topics as required. Our company also promotes open and dialog-oriented communication about the requirements of our Code of Conduct and its implementation in practice.

Employees who are unsure about any aspect of our Code of Conduct can contact the Kufferath Group's Compliance Officer at any time. They also have the opportunity to obtain preventive advice on potentially compliance-relevant issues at any time.

Moers-Genend, October 2023



Dipl. Ing. Michael Gröh  
Managing Partner

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The contact persons for the purposes of this company policy are

- Mr. Michael Gröh, Managing Director of Kufferath GmbH
- Mr. ... as Compliance Officer of the Kufferath Group ([Compliance@kufferath-group.com](mailto:Compliance@kufferath-group.com))
- Mr. ... Regional Manager ...
- Ms. ... Regional Manager
- ...

Relevant legal provisions:

- Here is a list of relevant state laws
- ...

Compliance-relevant matters under this policy can be reported to our company as follows:

- Telephone Compliance Officer: ...
- E-Mail Compliance Officer: ...
- Postal address of Compliance Officer: ...
- Any other reporting channels: ...