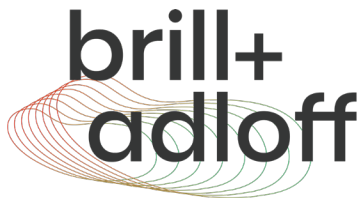


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Foreword by the management

At brill+adloff, we strive for exemplary quality in our products and processes, but also in our behaviour. Our corporate values form the basis for this. We are firmly convinced that respecting and upholding our values will continue to be the basis of our success in the future.

Committed to these b+a business principles, we have introduced rules and procedures in our company to ensure that we can meet all the high standards we set ourselves. These rules and procedures are constantly updated and adapted to current and legal requirements. They are accessible to all employees.

These principles are divided thematically into:

- + Guidelines on working conditions and human rights,
- + Guidelines on occupational health and safety,
- + Guidelines on corporate ethics and
- + Environmental protection guidelines
- + Ethics escalation policy (whistleblower law)

For us, strict compliance with these rules is one of the principles of good corporate governance, which is why we commit ourselves, all our employees and business partners to upholding them.

Matthias Böhne

CEO

brill+adloff Formen- und Kunststofftechnik GmbH

Directive on environmental protection

1. Management of natural resources

We understand environmental protection to mean the protection of all natural resources, such as water, air and energy. This includes the following principles, compliance with which is the central task of every employee. However, we also require our business partners, such as customers and suppliers, to comply with these standards:

- + Compliance with the relevant environmental regulations, standards and threshold values,
- + Protection of environmental elements (air, water, soil) from harmful effects,
- + Avoidance or prevention of environmental damage,
- + Minimizing the quantity and hazardousness of waste,
- + Minimization of material and energy consumption.

As a matter of principle, we keep our impact on the environment as low as possible. For this reason, all employees are obliged to comply with the regulations in this document. All machines, systems and other operational equipment must also comply with the applicable legal regulations. To ensure this, we always keep all necessary permits and licenses up to date and carry out regular inspections and tests.

When developing and manufacturing our products, we are guided by the principles of sustainability and environmental compatibility.

We are certified according to DIN EN ISO 14001.

1.1 Energy efficiency and resource consumption

We try to keep the consumption of energy and other resources such as electricity, fuel, water, or compressed air as low as possible during all work and activities. This also applies to all external companies working in our company.

We also carry out regular tracking of energy and resource consumption. If deviations are identified during this, defined measures are taken to minimize them. We also proactively invest in operating equipment that enables us to reduce our consumption of energy and resources.

1.2. Air pollution control and greenhouse gas emissions

We do everything in our power to maintain air quality. This includes complying with all legal regulations on air pollution control and the emission of greenhouse gases or other climate-damaging gases. When constructing new emission sources or making further connections to existing plants, the regulations of the responsible environmental authority must be observed.

1.3 Water protection

In addition, within the scope of our possibilities and the legal regulations, we contribute to keeping the consumption of water as low as possible and not to pollute water bodies and groundwater. To prevent environmental pollution, all machines and vehicles are always kept in perfect technical condition and may only be operated in this condition.

1.4 Waste avoidance

In addition to minimizing the consumption of resources, we ensure that waste is avoided and that the waste generated by our business activities is handled properly.

This includes waste management that complies with legal regulations and considers avoidance, reduction, reuse, recycling, disposal and recycling (in that order). All processes are designed to waste as few resources as possible and thus keep waste to a minimum. During continuous improvement, the processes are also revised on an ongoing basis and potential for improvement is exploited.

This also includes the use of renewable energy and recycled resources, which enables us to further reduce the waste generated by our operations.

We handle and dispose of waste of all kinds in such a way that it never poses a risk to the environment, the health and safety of our employees or society. We also require this of third parties commissioned by us.

2. Chemicals and hazardous substances

Chemicals and other substances that pose a risk if released into the environment must be used responsibly and in compliance with the applicable legal regulations. This includes, above all, correctly identifying and ensuring the safety of employees and the environment when handling, storing, using, reusing, and disposing of chemicals and hazardous substances. Employees who come into contact with chemicals or hazardous substances are therefore instructed accordingly.

We work closely with suppliers and business partners to correctly identify chemicals and classify their hazard potential accordingly.

Equipment designed to protect the environment from hazardous substances must not be damaged or removed under any circumstances. It is the duty of all employees and business partners to avoid any risk to the environment.

Guideline on business ethics

3. Dealing with business partners and third parties

We understand ethics and compliance to mean adherence to the law and our corporate guidelines and standards. Compliance with these rules is the central task of every employee. However, we also require our business partners such as customers, suppliers, independent providers, consultants and other business partners as well as third parties to comply with these standards.

In addition to the high quality of our products and services, a high level of professionalism and absolute integrity is a fundamental requirement. It is therefore of the utmost importance for us to always make business decisions based on objective criteria such as quality, reliability, competitiveness and taking into account recognized compliance standards and the principles of good corporate governance.

3.1 Corruption, extortion, and bribery

We therefore pursue a zero-tolerance policy towards all forms of bribery, corruption, extortion, and embezzlement that constitute an abuse of power for personal gain or to distort competition.

Bribery is unethical, illegal and entails a substantial risk for our employees and our company. Any form of bribery is therefore not in our interests and must be avoided in all cases.

At no time may material or immaterial benefits be demanded, promised, or accepted that could give the impression of influencing business decisions.

We also do not tolerate extortionate behaviour, such as enrichment through threats of serious harm or other forms of coercion or blackmail.

We do not offer our business partners any undue advantages and do not make use of such advantages. Furthermore, we do not make any accelerated payments (e.g. for routine official acts).

Should a breach of these regulations become known, we will terminate the existing business relationship without notices and with immediate effect.

3.2 Fair competition and antitrust law

We observe the rules of fair competition and support all efforts to enforce a free market and open competition both nationally and internationally. We therefore refrain from awarding any contract that can only be obtained by violating the relevant laws.

Every employee is obliged to comply with the laws against restraints of competition. We do not coordinate our competitive behaviour with competitors and comply with the laws protecting competition.

Agreements on prices and conditions, the division of markets and regions, the allocation of customers and the coordination of supply, development or production strategies are prohibited. In this respect, not only explicit agreements are prohibited, but also concerted practices. Even the exchange of information with competitors, which can form the basis of such a concerted practice, is prohibited.

Violations of these prohibitions are consistently prosecuted by the antitrust authorities and can lead to sanctions that jeopardize the company's existence.

3.3 Money laundering

We ensure that the applicable legal provisions against money laundering, i.e. the smuggling of illegally generated money or illegally acquired assets into the legal financial and economic cycle, are complied with.

3.4 Export controls and economic sanctions

We comply with all applicable import and export control laws, sanctions and embargoes that impose restrictions on the export or re-export of goods, software, services and technology to certain destinations and prohibitions on transactions involving certain restricted countries, regions, organizations, and individuals.

Corresponding regulations for our suppliers are set out in our terms and conditions of purchase. We will check any business partners affected if necessary.

4. Conflicts of interest

Conflicts of interest arise when a person or company (whether private or public) can exploit their own professional or official function in any way for their personal or corporate benefit. For this reason, we keep business and private interests strictly separate. We make our decisions based on sound factual judgment, which is not clouded by favouritism arising from personal relationships and opinions.

Furthermore, our employees do not use their work at brill+adloff to obtain private benefits. The commissioning of business partners for private purposes is to be avoided. Business partners must not be favoured in business decisions for private interests. In case of doubt, personal close relationships of an employee must be reported to the supervisor in suitable time and before the business transaction is concluded to rule out any conflicts of interest. This applies to secondary activities for our competitors, customers or suppliers or fiscal interests in them. Competition with the main activity is prohibited. The applicable working time regulations must be complied with.

5. Transparent handling and protection of information

5.1 Financial responsibility

We document all significant business transactions in a comprehensible and timely manner.

Internal and external reports (e.g. financial accounts, quality reports, time records, expense reports or other submissions) must be correct and complete so that the recipient can form an accurate picture. In doing so, we adhere to the presentation of facts and factual expression. Jumping to conclusions should be avoided. Documents that are required for ongoing or anticipated internal investigations or official inquiries must not be destroyed, removed, or altered.

Financial records must be prepared in accordance with applicable law and accepted accounting principles (fiscal responsibility).

We also comply with the retention periods for documents under commercial, tax and special law (in the original or electronically) where necessary and structure the relevant documents in a comprehensible manner.

5.2 Disclosure of information

Accordingly, we disclose information in accordance with the applicable regulations and standard industry practice. This includes financial and non-financial information as well as information about our employees, occupational health and safety measures, environmental practices, business activities and information about brill+adloff's financial position.

5.3 Data protection and privacy

5.3.1 Personal data and privacy

We use the personal data of our employees and contractual partners exclusively for the purposes for which they are made available to us and treat them confidentially.

Any processing of personal data (e.g. address, salary information or photos) of employees, customers and business partners (e.g. collection, storage, gathering, use, provision) by us or our agents is carried out in accordance with the applicable legal provisions on data protection and our privacy policy.

5.3.2 Protection of confidential business information

We also use and protect non-personal data resulting from a business relationship in an appropriate manner.

Our privacy policy also ensures that data worthy of protection is collected, processed, secured, and deleted appropriately. Confidential content is never published without authorization, passed on to third parties or made available in any other form.

If available, the individually concluded confidentiality agreements with our business partners apply. Otherwise, the statutory regulations apply.

5.4 Preservation of identity and protection against retaliation

It is also particularly important to us to protect against retaliation and to protect the identity of employees, business partners or other third parties who report known or suspected misconduct or violations.

The reporting of violations or suspected violations may under no circumstances result in negative or repressive measures for the reporting party. We therefore prohibit any direct or indirect action or retaliation against a person who, in good faith, reports an actual or suspected violation and/or participates in an investigation. However, reports must always be made truthfully.

Reports can be made, for example, to the management, the data protection officer (in the event of data protection violations), the HR department (in the event of conflicts of interest or other ethical standards) or to external bodies via various whistleblower systems.

5.5 Patents and trade secrets

The continuous development of our proprietary technologies and improvements to our expertise are crucial to maintaining our competitiveness.

No employee or business partner may therefore disclose new findings, confidential information or business secrets to third parties in any form whatsoever. This also applies after the termination of the employment or business relationship.

6. Plagiarism and intellectual property

The market success of our products and services is inextricably linked to their quality. Our corporate values place high demands on all employees in terms of creativity, diligence, orderliness and accuracy. We do not tolerate deliberate or negligent behaviour that results in a reduction in our quality.

For this reason, the use of plagiarized or counterfeit materials is prohibited. By sourcing our raw materials from official and certified sources/suppliers, we minimize the likelihood of counterfeit materials and plagiarism being introduced into our products.

We also respect intellectual property such as inventions, literary and artistic works, designs and symbols, names and images used in commerce and will not use or publish them without authorization. This applies in particular to intellectual property that is protected by patents, copyrights or trademarks.

Occupational health and safety guidelines

7. Occupational health and safety

We understand occupational health and safety to mean the measures, means and methods used to protect our employees from work-related health and safety hazards. Our primary goal is to prevent accidents at work and to protect the health of our employees and third parties. For this reason, we ensure that all legally required occupational health and safety measures and regulations are implemented, taking into account the circumstances.

Every manager is responsible for knowing the safety regulations and instructing their employees accordingly or ensuring that they are instructed by third parties. We and all supervisors and employees are equally responsible for consistent compliance. All employees must comply with the applicable national and European legal regulations and the accident prevention regulations of the employers' liability insurance association as a minimum standard, as well as the corresponding work instructions. How these regulations are to be implemented in day-to-day operations is covered in an annual safety briefing, which is mandatory for all employees.

Furthermore, all legal regulations also apply to external business partners who carry out work on our premises.

8. Workplace conditions and environment

In addition to direct protective measures to prevent health and safety hazards, we also ensure a safe and healthy working environment. This includes the following areas of action in particular.

8.1 Use of operating resources

As a precautionary measure against accidents at work, all company facilities and equipment may only be used for business purposes and for the corresponding purposes, unless private use is expressly permitted.

The equipment used in the workplace complies with the relevant regulations. To ensure this, we always keep all necessary permits and licenses up to date and carry out regular inspections and tests.

8.2 Workplace ergonomics

As a further precautionary measure against accidents at work and occupational illnesses, we set up all workplaces in accordance with statutory and generally recognized safety and occupational health regulations so that work can be carried out without accidents and with little stress.

8.3 Health promotion

We also support this by providing ergonomic aids and protective equipment as well as preventive programs and health promotion measures that maintain and promote the health, performance and job satisfaction of our employees. These include financial participation in prevention courses and gym memberships, as well as bicycle leasing.

Of course, we also provide clean and sufficient sanitary facilities as well as changing rooms, lounges and break rooms that are always freely accessible to our employees.

9. Accident and incident management

Our accident and incident management is based primarily on the principle of prevention. In addition to the regulations for the direct occupational health and safety of our employees, this primarily includes protection against fire, accidents and toxic substances.

9.1 Emergency preparedness

One way we achieve protection is through preventative measures. These include clear work instructions and regulations on accident prevention, compliance with which is monitored by the manager. These are supported by various technical facilities, including safety equipment on the machines and systems as well as lighting, ventilation and heating systems.

On the other hand, we achieve this protection through regular emergency training as part of our annual occupational safety training, which is mandatory for all employees.

This includes the correct use of personal protective equipment, the handling of hazardous substances and chemicals, skin and health protection, the handling of technical equipment, what to do in the event of fire or danger and first aid measures.

9.2 Accident report

If, despite all measures, an accident at work or other disruptions occur, these must be reported immediately, at the latest within three working days. This applies in particular to accidents at work that result in an employee or third party being unable to work. Such accidents must be reported to the relevant employers' liability insurance association as soon as possible and documented in the first aid book. The accident report must include the course of the accident, the consequences of the accident, the cause of the accident and the measures planned to prevent similar accidents in the future. The implementation of such measures should be designed and implemented as quickly as possible.

9.3 Fire protection

Fire protection is also based on preventative measures and follows the legal regulations. Behaviour in the event of a fire is also included in the annual safety briefing. In addition, trained fire safety assistants are appointed to support our employees with any questions they may have.

In addition, all our equipment and systems are designed to minimize the risk of fire, which we ensure through regular maintenance and inspections (e.g. by TÜV or other testing institutes).

Directive on working conditions and human rights

10. Basic provisions on the observance of human rights

brill+adloff is aware of its responsibility to society and acts accordingly. We recognize the shared responsibility of the company and our employees for the common good. For this reason, we are committed to the United Nations Universal Declaration of Human Rights and actively advocate compliance with it.

We therefore have a zero-tolerance policy towards the use of child labor, forced or compulsory labor and human trafficking, as well as harassment and discrimination.

Should a violation of one of the following regulations by one of our employees or business partners become known, this will result in immediate termination or dissolution of the employment or business relationship without notice.

10.1 Child labor and young workers

We do not tolerate child labor. We do not employ children under the age of 15 or young people who are required to attend school full-time in accordance with the statutory age restrictions set out in the Youth Employment Protection Act. This does not apply to work placements for school pupils (BOGY) or other work placements during compulsory full-time schooling that support the child's development.

When employing young people and young employees, we also pay particular attention to compliance with the statutory regulations on working hours, rest breaks and hazardous work. This includes prohibiting any activities that are classified as dangerous and could endanger the physical or mental health and development of the young employee.

We also support the dual training system by offering apprenticeships in our company. In addition to the Youth Employment Protection Act, the Vocational Training Act also applies.

10.2 Forced or compulsory labor and human trafficking

All activities in our working environment are carried out by our employees voluntarily and without coercion or threat of punishment.

This includes ensuring that we do not destroy, conceal or confiscate employees' identification documents (e.g. identity card, passport or residence permit) or deny or obstruct access to them, unless applicable law requires such a measure.

Furthermore, we ensure that no fees or other charges are demanded from future employees during the recruitment process by us or any existing partners. We also ensure that all employment relationships are based on a written contract and that the terms and conditions of the employment relationship are explained in a language that the employee understands so that they are understood by the employee.

Through these measures, we seek to contribute to the complete avoidance of forced labour, bonded labour, involuntary prison labour and slavery or human trafficking, which should not be used by any company and which we strongly condemn.

10.3 Harassment

We respect and protect the dignity of our employees and treat them with respect. We are committed to ensuring that all employees can work in an environment free from sexual, psychological and physical harassment.

Harassment of employees is therefore strictly prohibited. This includes harsh or inhumane treatment, including sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of employees, as well as the threat of such treatment.

Should any of our employees or business partners become aware of such or similar treatment, the employment or business relationship will be terminated immediately and without notice, as already explained.

10.4 Non-discrimination

We offer equal opportunities for all employees and do not tolerate any kind of discrimination based on ethnic origin, national and social origin, gender, religion or ideology, political opinion, disability, age, sexual identity or membership of an employee organization, as well as on the grounds of any other reason.

Medical tests or physical examinations of an employee or potential employee for the purpose of discrimination are not permitted in any situation.

If necessary, arrangements are made for the exercise of religious practices within an appropriate framework.

11. Working conditions at brill+adloff

Productivity and humanity together are indispensable for sustainable corporate success. The economic success of Brill+adloff can only be ensured by and with our employees. For this reason, the following regulations apply.

11.1 Wages and social benefits

Wages, salaries, social benefits and other claims arising from the employment relationship (e.g. paid sick days, sickness-related absences or vacation days) are paid by us directly after the end of each pay period in accordance with the statutory regulations. Overtime is paid in accordance with the agreed regulations (usually the employment contract, otherwise the Working Hours Act).

A payslip containing adequate information to verify compensation for work performed for each pay period is prepared for each pay period and provided to the employee.

The deployment of temporary or external employees is subject to the relevant statutory provisions and regulations.

11.2 Working Hours

We ensure that the applicable working time regulations are adhered to. This includes ensuring that the actual working hours correspond to the contractually agreed working hours. Any additional overtime worked is done by the employee on a voluntary basis and should not exceed a maximum working week of 48 hours (in exceptional situations a maximum of 60 hours).

We also ensure that our employees have at least one day off every seven days and that the laws and regulations on maximum working hours and vacation time are complied with.

11.3 Freedom of association and assembly

We respect the right of our employees to freedom of association and collective bargaining as well as the right to form interest groups.

We grant our employees the right to protect their interests based on national legislation. Where applicable, this also includes collective bargaining autonomy.

An employee must not suffer any disadvantages because of membership of a trade union.

11.4 Occupational safety

The protection of our employees is our top priority. For this reason, we have drawn up comprehensive occupational health and safety regulations that are regularly trained.

Personal protective equipment is provided by us and is freely accessible to all employees. General protective equipment such as fire alarms and emergency exit as well as protective

equipment for machines are available in accordance with legal regulations. Emergency instructions and exercises are carried out annually.

We also ensure that all necessary permits and licenses as well as inspection and test reports are available and up to date.

For further information on occupational health and safety, please refer to the Occupational Health and Safety Directive.

Ethics escalation policy

12. Whistleblower Act

brill+adloff is known as a reliable, committed and honest company. Compliance with legal requirements and internal company guidelines is an integral part of our employees' conduct. In particular, violations of laws or guidelines that are subject to penalties and fines can have serious financial consequences and reputational damage for the entire group of companies.

In order to protect brill+adloff and its employees and business partners in the long term, possible misconduct within the company must be identified, investigated and prevented at an early stage. The brill+adloff whistleblower system enables all employees as well as persons and business partners to organizations outside the company to submit reports. If there are indications of a possible violation of applicable laws or guidelines, it is possible to communicate this information via various reporting channels.

Incoming reports of possible unlawful acts (e.g. theft, discrimination, sexual harassment or bribery) are handled with the utmost confidentiality. The brill+adloff whistleblower system is based on fairness, transparency and responsibility, giving whistleblowers, affected parties and other persons involved the highest possible level of protection. Under no circumstances will brill+adloff tolerate any discrimination against persons involved in the report.

You can reach our b+a whistleblower system at the following address:

whistleblowing@brillundadloff.de

You can make an appointment for a personal consultation at

whistleblowing@brillundadloff.de.

If you have any questions about compliance at brill+adloff or if you suspect a legal violation in the company, please contact us personally:

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