

CODE OF CONDUCT

1. General Principles

The company conducts its business activities and decisions in accordance with generally accepted ethical values — particularly integrity, credibility, and respect for human dignity. It promotes transparency, responsible leadership, and effective internal control in appropriate ways.

This Code of Conduct establishes binding rules that all employees of the company must observe.

In particular, members of the management and all executives are responsible for actively implementing this Code of Conduct and must serve as role models in every respect.

The Code serves as a foundation and guide for handling ethical and legal challenges in daily work.

All employees may address questions or concerns in this context to their supervisor, the Compliance Officer, or the managing directors.

The company expects its suppliers to observe the core values of this Code of Conduct, supports them as best as possible in doing so, and encourages them to promote the same principles within their own supply chains.

The company complies with the laws and other legal regulations of the countries in which it operates.

This expressly includes compliance with national, European, and international chemical legislation as well as embargo, customs, and export control regulations.

2. Conduct Toward Competitors, Business Partners, and Third Parties

The company respects the rules of fair and open competition and does not engage in any agreements that unlawfully restrict or distort competition.

Employees are required to observe the principles of fair competition.

It is **strictly prohibited** to enter into any explicit or tacit agreements regarding:

- Prices or price components
- Terms and conditions
- Customers

- Sales territories
- Quotas or capacities
- Coordinated market withdrawals
- Coordination of planned innovations
- Boycotts

If a contract is awarded through a formal tender process, the company will neither coordinate nor agree upon bids with other competitors — whether in public or restricted tenders, and regardless of whether they are issued by public or private entities.

The company expressly rejects all forms of corruption, both domestic and foreign, and avoids even the appearance of attempting to influence business decisions through unfair practices.

Employees may not exploit the company's business relationships for personal or third-party gain or to the detriment of the company.

This means, in particular, that employees must not offer or accept any unauthorized personal advantages (e.g. money, material goods, or services) that could improperly influence business decisions.

Employees are required to seek advice or assistance from the Compliance Officer or management if there is any suspicion or uncertainty concerning corruption or economic crime.

Invitations — such as to business meals or events — that are consistent with accepted business customs and reasonable in nature may be offered or accepted, provided they are not intended to grant undue advantage.

The same applies to gifts.

If there is any doubt about the legitimacy or appropriateness of a gift or invitation, employees must consult the Compliance Officer or management in advance.

This topic is comprehensively regulated internally.

Any benefits of any kind to public officials or representatives of state institutions — including indirectly through third parties — are prohibited, regardless of value.

For donations to political parties, organizations, officeholders, or candidates, all applicable laws are strictly observed.

The engagement of consultants, agents, or intermediaries must not serve as a means to circumvent anti-bribery laws.

Donations are made solely on a voluntary basis and without expectation of any return favor.

Sponsorships and donations must never be intended to covertly influence decisions in favor of the company.

All donations must be transparent; the recipient and intended use must be clearly known, and the reason and purpose must always be documented.

Payments resembling donations — i.e. those that exceed the actual value of the service provided — are prohibited.

The company does not tolerate **money laundering**.

All employees must strictly comply with anti-money laundering laws and immediately report any suspicious payment methods or transactions to the Compliance Officer or management.

The company prepares **tax declarations and filings truthfully** and ensures all customs obligations are properly fulfilled.

It adheres to all legal requirements concerning **export control, customs, and foreign trade law** and ensures proper implementation across operations.

Suppliers are expected to provide export and foreign trade data accurately and on time, and to implement sufficient supply chain security standards under global customs security programs.

3. Avoidance of Conflicts of Interest

The company expects loyalty from all employees and ensures they do not enter into situations where their personal or financial interests conflict with those of the company or its business partners.

Employees must immediately disclose to their supervisors any personal interests that could be relevant to their work.

Employees are prohibited from managing or working for any company that competes with the company, including cases involving close relatives or partners.

4. Handling of Information

Employees must maintain strict confidentiality regarding trade and business secrets and other internal matters.

This also applies to non-public information about partners and customers and continues to apply after termination of employment.

In addition to general confidentiality obligations (e.g. §17 of the German Unfair Competition Act), employees must comply with **data protection** requirements under the **GDPR (DS-GVO)**.

In particular, it is prohibited to process, disclose, or use protected personal data for any purpose other than lawful and authorized tasks.

This duty of confidentiality remains in force even after leaving the company.

All reports and written documentation must be accurate and truthful — whether intended for internal or external use.

Records and data entries must comply with the principles of proper bookkeeping and always be complete and correct.

5. Principles of Social and Environmental Responsibility

Social responsibility is an essential component of a values-based corporate culture and a key factor in sustainable business success.

The company respects and supports internationally recognized **human rights** and maintains continuous dialogue with its suppliers to prevent the use of raw materials from conflict regions.

The prohibitions on **child labor** and **forced labor** are strictly observed.

Any form of discrimination against employees or third parties is not tolerated. The company actively opposes unacceptable behavior, including sexual or verbal harassment, and promotes **equal opportunity** for all employees.

The company recognizes **freedom of association and collective bargaining rights**, within the limits of national law, and complies with all legal standards for fair wages and working hours — including Germany's **Minimum Wage Act**.

Occupational **health and safety** are ensured in accordance with national legislation.

The company is committed to **environmental and climate protection** and efficient use of resources.

Both in product development and operations, environmental impacts are minimized, and products are designed to contribute positively to sustainability goals.

All employees share responsibility for conserving natural resources and acting in an environmentally responsible manner.

The company adheres to **consumer protection laws** and contributes to the **social and economic development** of the regions in which it operates.

6. Compliance with the Code of Conduct

The company ensures that all employees are familiar with this Code of Conduct and understand the resulting obligations.

It also communicates the principles of the Code to its business partners.

The behavioral requirements set out in this Code are integral to the employment contract and binding for all employees.

The company takes all necessary steps to implement the principles of this Code through appropriate organizational measures, policies, and procedures across all business areas.

The company undertakes to **regularly monitor compliance** with the Code.

All employees are required to promptly report any observed or potential violations of laws, internal regulations, or this Code of Conduct to the Compliance Officer or management.

Reports will be treated **strictly confidentially** and will not result in negative consequences for the reporting employee, unless the report was made maliciously or in bad faith.

Violations of this Code or applicable law may result in **disciplinary, civil, or criminal consequences**, depending on severity.

Neuss, October 2025