

Code of Conduct.

Our Corporate Compliance at a Glance.



▼ Introduction

M&C TechGroup Germany GmbH has committed itself to sustainable, responsible and transparent corporate governance. This Code of Conduct defines the principles and expectations applying to our employees, business partners and suppliers. We consider sustainability as an integral part of our business processes and request the same commitment from our business partners.

The principles of this Code of Conduct are based on international standards, including:

- ▶ the principles of the UN Global Compact
- ▶ the ILO Core Labour Standards
- ▶ the OECD Guidelines for Multinational Enterprises
- ▶ national and international environmental and social laws

It is our goal, together with our business partners, to deliver a positive contribution to society, environmental protection and a responsible economy.



▼ 1. Compliance with the Law and Ethical Behavior

1.1 Compliance with the Law

All employees, suppliers and business partners are required to comply with the applicable national and international laws. Violations of laws, particularly in the areas of competition, corruption or environmental law, will not be tolerated. This obligation encompasses all business activities, processes and interactions with third parties.

1.2 Dealing with Business Partners and Government Authorities

Our relationships with customers, suppliers and government authorities are based on fairness, transparency and integrity. Personal relationships or interests must not influence business decisions. All business interactions must be traceable and documented.

1.3 Anti-Trust Regulations

Compliance with anti-trust regulations is mandatory. Collusions on prices, markets, customer distribution or other issues relating to competition are strictly prohibited. Suppliers are obligated not to take any measures that restrict competition.

1.4 Export Control

M&C TechGroup Germany GmbH complies with all local and international trade regulations and import and export control laws that govern our international business transactions.

Implementing and complying with national and international anti-terrorism measures such as export control regulations, sanctions, and embargoes or regulations to prevent money laundering are vital to us and form the basis of our global business relationships.

M&C TechGroup Germany GmbH has implemented an internal compliance program (ICP) to comply with the

regulations of foreign trade law.

All M&C employees involved in foreign trade activities must refrain from transactions that are classified as inadmissible by national or international export control regulations or internal export control work instructions.

Before entering into a business relationship with a new business partner, employees must check that there are no entries on national or international sanctions lists. In addition, for all new and existing business relationships, binding information regarding the end-user, the intended end-use, and the country of final destination is requested before each transaction.

Before exporting commercial or free goods, software, or technology, physically or electronically, inside or outside M&C TechGroup Germany GmbH, it is to be ensured that the item in question is not subject to any restriction and that no export/re-export permit is required from the authorities. All of us contribute to compliance with laws, regulations, and internal rules in this matter.



▼ 2. Employee and Human Rights

2.1 Child Labour and Forced Labour

Child labour in any form and any type of forced labour are strictly prohibited. Suppliers and business partners must ensure that their processes comply with the ILO Core Labour Standards. This also includes reviewing their own supply chain.

2.2 Non-Discrimination and Respect

A culture of equal rights and equal opportunities is of vital importance. Discrimination due to gender, age, ethnic origin, religion, disability or sexual identity is unacceptable. All business partners must ensure that their work processes are non-discriminatory.

M&C TechGroup Germany GmbH places great emphasis on treating each other with respect. Fairness and mutual appreciation are components of our Code of Conduct. Bullying and harassment are not tolerated.

2.3 Employee Rights

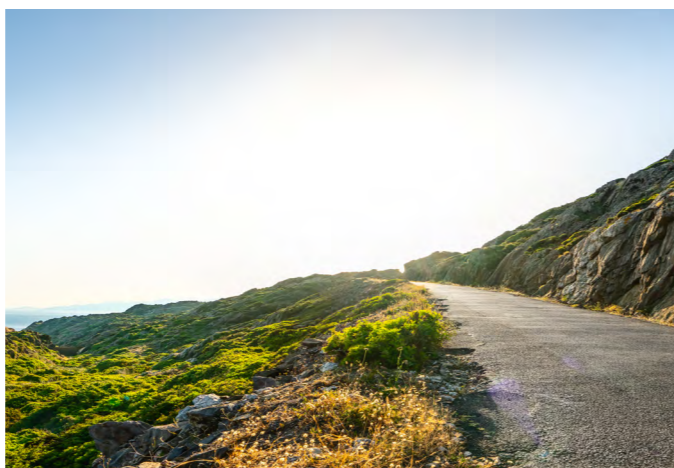
The rights of employees must be respected. These include:

- ▶ adherence to reasonable working hours in accordance with national laws
- ▶ ensuring fair wages and social security
- ▶ protection of the freedom of trade unions and the right to collective bargaining

2.4 Health Protection and Occupational Safety

A safe and healthy working environment is mandatory for all employees and business partners. National and international regulations on occupational health and safety must be complied with. Suppliers are obliged to provide suitable safety measures and training.

▼ 3. Environmental Protection



3.1 Responsibility for Environmental Protection

M&C Tech Germany GmbH and its business partners assume responsibility for the environment. This includes:

- ▶ minimizing energy consumption and emissions
- ▶ promoting renewable energies
- ▶ reducing waste and protecting natural resources

3.2 Sustainability Criteria in the Supply Chain

Our suppliers are required to integrate sustainability criteria into their business processes. This includes measures to reduce CO₂ emissions, sustainable water management and responsible waste management.

3.3 Waste Management

Waste must be disposed of in an environmentally friendly manner. Suppliers are obligated to implement recycling processes and re-use strategies. Hazardous substances must be handled in accordance with legal requirements.

▼ Prevention of Corruption and Integrity



4.1 Prohibition of Corruption and Bribery

Corruption and bribery are not tolerated. Suppliers must set up internal control systems to minimize corruption risks. A whistleblower system must be available so that violations can be reported anonymously.

4.2 Gifts and Invitations

Gifts and invitations may only be granted or accepted in an appropriate context. They must not influence any business decisions. All benefits must be documented transparently.

4.3 Prevention of Money Laundering

Financial transactions must comply with applicable anti-money laundering laws. Suppliers and business partners are required not to take any measures that violate these laws.

▼ 5. Sustainability Key Performance Indicators (KPIs)

5.1 Recording and Monitoring

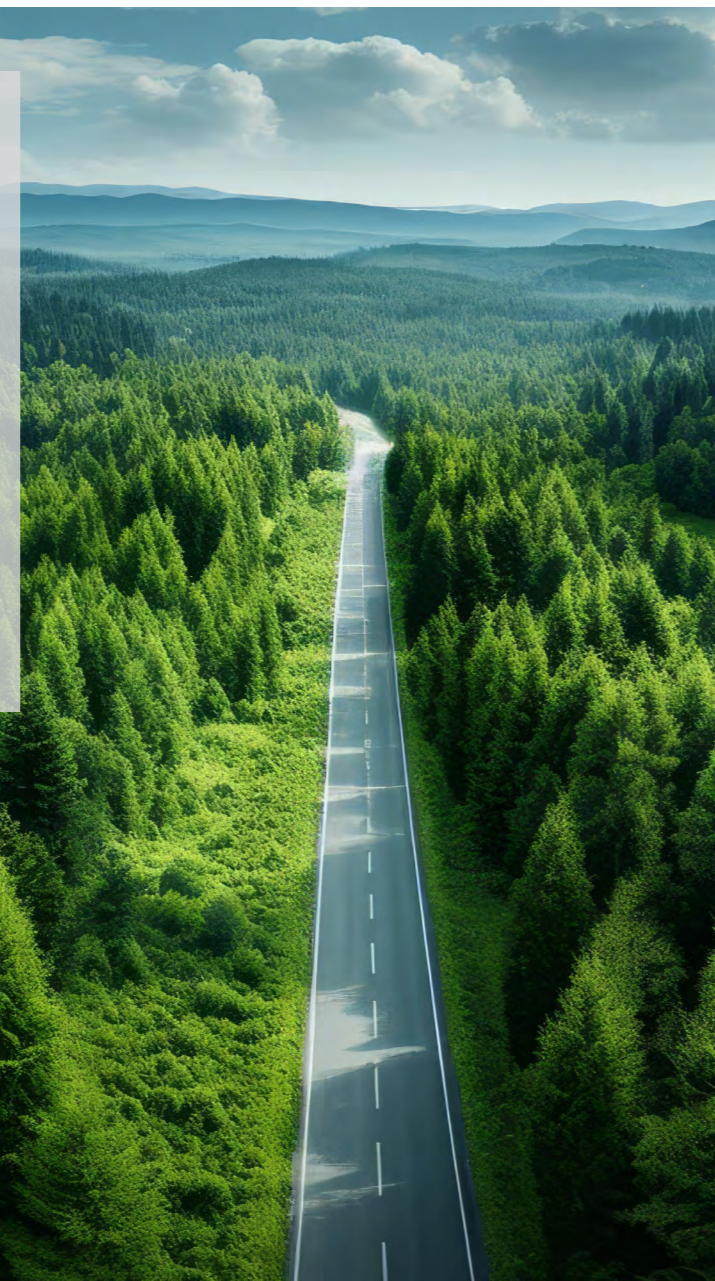
M&C TechGroup Germany GmbH has implemented a system for collecting sustainability key performance indicators. This includes:

- ▶ energy consumption
- ▶ water consumption
- ▶ waste quantities
- ▶ green house gas emissions

Suppliers are obligated to provide relevant data and ensure their accuracy.

5.2 Regular Audits and Reporting

Sustainability KPIs are regularly reviewed and documented. External and internal audits ensure compliance with sustainability standards.



▼ 6. Responsibility and Protection of Whistleblowers



6.1 Responsibility

All employees and business partners are obligated to comply with the principles of this Code of Conduct. Violations must be reported immediately to the respective authorities.

6.2 Whistleblower Protection Act (HinSchG)

We are committed to complying with the Whistleblower

Protection Act. Our employees are encouraged to report violations of laws or internal regulations confidentially. We protect whistleblowers from reprisals and guarantee confidentiality. Further information can be found on our website at:


<https://www.mc-techgroup.com/en/whistleblowersystem>

This Code of Conduct provides the basis for cooperation between M&C TechGroup Germany GmbH, its employees and business partners. We expect these principles to be consistently implemented and continuously improved in order to ensure a sustainable and responsible future.

Olaf Sommer
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