

WERKZEUGBAU BERGER

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Our craft is your success
Code of Conduct

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Preface


Why a Code of Conduct?

A code of conduct provides a framework that assists all stakeholders in making ethical decisions. Additionally, it serves as a guide for all employees and business partners. It illustrates the company's guiding principles and enables employees to make wiser decisions in their daily actions.

At Werkzeugbau Berger, responsibility lies with each of us. It is our collective task to protect the operation and maintain the trust of our colleagues, business partners, customers, and the entire community. Our code of conduct, the Code of Conduct, forms the foundation for this. Personal responsibility, openness, transparency, and always acting in compliance with the law and ethical standards are of central importance.

Our code of conduct outlines the essential principles and rules that apply to us. It documents the standards we hold for ourselves and our business partners and stakeholders.

We count on YOU!



Michael Neubert
Managing Director



Marius Haacke
Managing Director



> Legal and Ethical Obligations

> Compliance with Applicable Laws

Strict adherence to all applicable laws and regulations is of central importance to us, as it forms the basis for our global business success. Any violation of these laws or regulations can have severe consequences for the company and employees, including legal actions, employment consequences, claims for damages, or reputational damage. We take all reports of rule violations seriously and investigate them promptly. Violations are immediately rectified, and appropriate consequences are drawn.

In particular, managers, especially those with budgetary or personnel responsibility, are required to know the fundamental laws, regulations, and internal company rules relevant to their area of responsibility. It should be noted that in some countries, industries, or markets, and with respect to business partners, stricter regulations may apply than those set forth in this code of conduct. In such cases, the stricter regulations are generally to be applied.

>> "Our actions are guided by the applicable laws and regulations at local, national, and international levels."



> Customs, Export, and Taxes

As a global company, we comply with all local and international trade regulations as well as import and export control laws that affect our international business transactions. This includes compliance with economic sanctions and anti-terrorism regulations. Each of us contributes to meeting these legal requirements and internal rules in this area.

In the area of taxes, we take responsibility for fulfilling all tax obligations. This includes complying with local tax laws in the countries where we operate, including the application of the arm's length principle as an international transfer pricing standard. Here too, each of us contributes to compliance with laws, regulations, and internal rules in this area.

> Insider Trading

It is legally prohibited to use insider information in trading securities or other tradable financial instruments or to pass on this insider information to others who could also use it for trading purposes. Insider information includes data not publicly known, the disclosure of which could significantly influence the price of securities or similar financial instruments and their market. Examples include profit increases or decreases, major orders, planned mergers or acquisitions, significant new product developments, or personnel changes in company management.

Insider trading regulations vary by country. Employees dealing with such matters should seek advice and support from the appropriate legal department.

> Legal and Ethical Obligations

> Protection Against Corruption

We do not tolerate any form of bribery or corruption, neither towards public officials nor in dealing with business partners. Invitations or gifts are acceptable under certain conditions if they are part of promotional activities or intended to foster business relationships or present products or services. Such benefits may only be accepted or granted if they serve a legitimate business purpose and do not constitute a quid pro quo for an unlawful advantage. Their value should be appropriate and

not exceed the bounds of business customary practices or the normal standard of living of the receiving person.

When accepting or granting gifts or invitations, internal regulations, especially approval procedures, must be observed. Donations and sponsorship activities are generally allowed but must not be used to unlawfully gain business advantages. Any form of concealment of benefits that could pose corruption risks is prohibited.



> Corporate Culture and Social Responsibility

> Open Discussion

The open discussion of concerns is crucial to reducing or promptly identifying and correcting misconduct. We promote free and critical thinking and value an open environment where employees can approach their supervisors or management without hesitation, even on critical matters. Leaders encourage open discussion, support their employees, and address raised concerns fairly and without prejudice.

Attempts at intimidation and retaliation against employees who, in good faith, report actual or suspected misconduct are not tolerated. „In good faith“ means the person believes their representation is truthful, regardless of whether a subsequent investigation confirms it. However, intentionally and knowingly making false reports to unjustly accuse another person constitutes a violation of the rules with corresponding consequences.

>> “We place great importance on respectful and trusting interactions and do not tolerate harassment or discrimination.”

>> “We explicitly encourage our employees to speak openly about issues without fear of reprisal. Persons who, in good faith, raise concerns about company operations should not face any negative consequences.”

> Mutual Respect and Trust

Everyone has the right to fair, dignified, and respectful treatment. We stand for diversity, inclusion, and equal opportunity and strive for a work environment characterized by respect and tolerance, where each employee is valued. We do not tolerate any forms of sexual harassment, discrimination, racism, bullying, abuse of power, intimidation, threats, or other types of harassment.

Discrimination based on ethnic origin, nationality, gender, sexual orientation and identity, pregnancy or parenthood, marital status, age, religion, belief, disability, or other reasons prohibited by anti-discrimination laws is not tolerated.

Our corporate philosophy also describes our understanding of how to interact within and outside our company. It showcases our values and norms of daily conduct, promoting respectful and open interactions at all hierarchy levels.

> Corporate Culture and Social Responsibility

> Human Rights

We respect the dignity, privacy, and personal rights of every individual. We protect and guarantee the right to freedom of expression and free speech. We unequivocally condemn all forms of forced, compulsory, and child labor, as well as modern slavery and human trafficking.

> Conflict of Interest

In everyday work, situations can arise where the company's business interests conflict with our personal interests. Such conflicts of interest can result in decisions no longer being made objectively in the company's interest. Therefore, it is important that employees affected by a potential or actual conflict of interest promptly inform their supervisors or management to quickly resolve the matter.

> Fair and Healthy Work Environment

We strictly adhere to regulations ensuring fair working conditions, including provisions on remuneration, working hours, and privacy protection. Our compensation systems are consistent and transparent, ensuring pay aligned with market standards, tasks, and performance while considering the specific requirements of our business.

Furthermore, we comply with all laws and regulations regarding occupational safety and health protection in the workplace. We strive to ensure that our employees work in a healthy and safe environment, free from hazards and risks.

>> "This clear and determined stance underscores the company's ethical responsibility towards social and humanitarian issues."



> Environment and Sustainability

> Environmental and Climate Protection

Environmental and climate protection and ecological responsibility are of high importance to us. To meet our ecological responsibility, we promote energy efficiency measures, increasingly rely on renewable energies, and strive to protect biodiversity through careful resource management. Compliance with legal and regulatory requirements is an integral part of our approach.

Additionally, we are committed to sourcing and using resources such as energy and water responsibly to reduce our ecological footprint.

> Sustainability in the Supply Chain

Sustainability is a central component of our corporate strategy and plays a decisive role in the selection of our suppliers. Compliance with our requirements by suppliers is regularly reviewed according to legal provisions.



> Security and Protection

> Use and Security of IT Systems

In the business context, IT systems are frequently used to process data. Adequate security measures such as password protection, the use of approved technologies, and licensed software are required to secure intellectual property and personal data. Failure to observe such security precautions can have severe consequences, such as data loss, theft of personal information, or copyright infringements.

Given the rapid dissemination and easy replication of digital information and its nearly indestructible nature, we pay special attention to the content of emails, attachments, downloaded files, and stored voice messages. It is our obligation to use the IT systems provided by the company exclusively for business purposes and not for personal purposes that are inappropriate or unauthorized.

> Confidentiality and Communication

Confidential information includes data not intended for public release and only accessible to a limited group of people without internal dissemination or external publication. These include documents such as reports, contracts, financial data, personnel information, investigations, legal matters, creative works, intellectual property, and business or product plans. Disclosing confidential information publicly or unauthorized disclosure of company or customer data to third parties violates confidentiality agreements and can lead to antitrust violations, for example.

Particularly employees with access to highly confidential information (such as financial data, personnel matters, legal aspects, corporate strategies, mergers and acquisitions, corporate communications, corporate development, or insider information about other companies) are required to act with strict confidentiality, even internally.

When dealing with social media, we bear the responsibility for the company's reputation, do not disclose confidential or sensitive information, and respect the privacy of other employees and our business partners.



> Occupational Safety and Health

Occupational safety and health are top priorities for us. Our goal is to create safe and healthy working conditions to ensure that all employees can work safely and return home healthy.

Together, we strive for an advanced safety and health culture where occupational safety, health protection, and health promotion are leadership tasks. Employees take personal responsibility, are actively involved, and contribute to shaping the environment.

We continuously work to improve occupational safety and health, always adhering to applicable laws and other requirements, including commitments we have imposed on ourselves. In case of rule violations, we take appropriate consequences.

Occupational safety, health protection, and health promotion are integral parts of our business processes and are considered from the outset in technical, organizational, economic, and social considerations.



> Data Protection

When collecting, storing, processing, or transmitting personal data (such as name, address, phone number, date of birth, or health data), we adhere to all legal requirements regarding data protection. We respect the privacy of employees, customers, business partners, and other stakeholders and guarantee their data security.

The collection, storage, processing, and transmission of personal data are limited to what is necessary and allowed by law. Access to personal data is restricted to employees who need it for their work, and they are required to treat it with the same confidentiality as the company.

> Quality and Financial Standards

> Information on Products and Services

Commitment is made to always provide accurate information about products and services. Incorrect statements and misleading information could cause significant harm to customers and the company's reputation. Such behavior contradicts our principles and is unacceptable.

> Quality Standards and Product Risk Management

The goal is to consistently meet legal requirements and customer expectations regarding product safety as well as product and process quality. Continuous analysis of customer feedback is conducted to identify or avoid errors and production risks early on. Additionally, a living quality management system, certified according to DIN ISO 9001/2015, is applied. This enables continuous improvement of product quality and performance.

> Financial Integrity

All company transactions and records must be accurate and proper. All business transactions, assets, and liabilities are documented in accordance with the financial reporting guidelines of WZB Berger GmbH and applicable legal requirements. It is of utmost importance to maintain the highest accuracy, completeness, and responsibility in all business processes to ensure appropriate documentation and retention of records. Documents relevant to financial accounting must never be deliberately falsified or misleadingly recorded.

>> "Strict adherence to all tax regulations and conscientious fulfillment of tax obligations are upheld."



> Business Relationships and Partnerships

> Relationships with Business Partners

Business partners, including customers, suppliers, representatives, and consulting firms, expect compliance with legal standards and ethical conduct. Familiarity with contractual obligations towards these partners is essential. The identity and integrity of potential business partners are carefully reviewed. If during this review or collaboration, there is reason to believe that a business partner is acting improperly or illegally, management is promptly informed. Purchasing decisions are made fairly and with integrity based on objective cri-

teria such as quality, price, service, reliability, availability, technical performance, contract fulfillment, resource and energy efficiency, and environmental compatibility. Measures are taken to ensure compliance with economic embargoes, sanction lists, and regulations on trade, import and export control, or anti-terrorism financing in transactions with third parties. Obligations to prevent money laundering are met, and the overall risk of money laundering is minimized through careful examination of third parties.






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