



Compliance and Code of Conduct

Compliance and Code of Conduct of EPOXONIC GmbH

The guiding principles of EPOXONIC GmbH (hereinafter “EPOXONIC”) include responsible behavior, particularly personal responsibility, openness and transparency, as well as compliance with laws and ethical conduct at all times. EPOXONIC also commits to environmentally and socially responsible corporate governance. These objectives are an essential component of long-term business success.

This Code of Conduct summarizes, based on these guiding principles, the most important corporate policies and standards and serves as a framework for orientation. The Code of Conduct applies equally to everyone in the company, including management, executives, and each individual employee.

Furthermore, we strive to continuously optimize our business practices and products in terms of sustainability and call on our suppliers to contribute to this goal as part of a holistic approach.

The Code of Conduct thus represents our expectations of business partners and, at the same time, a commitment to responsible behavior toward business partners and the public in general.

1. General Principles

Every employee must take the company's interests into account in the course of their actions. Reliability, honesty, credibility, and integrity are key corporate values. Furthermore, interactions are characterized by openness and mutual respect.

EPOXONIC is guided by the values of integrity and fairness, regardless of whether activities take place in Germany or abroad.

Employees may also be perceived as part of and representatives of the company in their private lives. Therefore, each employee is obliged to uphold the company's reputation and image through their behavior and public appearance. When expressing personal opinions, care must be taken to ensure that these are not presented as the company's views. EPOXONIC commits to conducting regular compliance training for all employees and managers. The training shall in particular cover the contents of the Code of Conduct, relevant legal requirements (e.g. the German General Equal Treatment Act (AGG), the German Supply Chain Due Diligence Act (LkSG), and the EU General Data

Protection Regulation (GDPR)), as well as current developments in the fields of compliance and data protection. Participation in these training sessions is mandatory for all employees.

Compliance with this Code of Conduct is mandatory for all employees. Violations of this Code will be sanctioned by appropriate measures under employment law.

2. Requirements for Business Partners

Compliance with laws and regulations is the starting point for economically responsible action. Every business partner is obliged to observe the applicable national laws and the relevant internationally recognized standards, guidelines and principles in all business activities and decisions, even if this involves short-term economic disadvantages or difficulties for a company or for individuals. In particular, the principles of the United Nations Global Compact, the Universal Declaration of Human Rights, the conventions of the United Nations, the core labor standards of the International Labour Organization (ILO), the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights must be observed. Compliance with this Code of Conduct and with applicable norms and standards must not be undermined by side agreements such as deviating contractual arrangements or other comparable measures. If national and international regulations do not coincide, the standard that provides greater protection for those affected shall apply.

2.1. Social Responsibility

2.1.1. Prohibition of Forced Labor

No forced labor, slave labor or comparable work may be used. All work must be voluntary and performed without threat of punishment. Employees must be able to terminate work or the employment relationship at any time. Furthermore, no unacceptable treatment of workers, such as psychological hardship, sexual harassment or humiliation, may take place. The commissioning or use of security forces must be avoided if their deployment results in inhumane or degrading treatment or injury to persons or impairs freedom of association.

2.1.2. Prohibition of Child Labor

No child labor may be used. Business partners must ensure that they comply with the recommendation in the ILO conventions regarding the minimum age for the employment of children. Accordingly, the age must not be lower than the age at which compulsory schooling ends under the law of the place of employment and in any case not below 15 years. If children are found at work, the measures to be taken to remedy the situation and enable the children to attend school must be documented. Young workers under 18 years of age may not be employed for work that is harmful to the health, safety or morals of children. Special protective regulations must be

observed. Where national law regulating child labor or the minimum age for admission to employment sets stricter criteria, that law shall prevail.

2.1.3. Fair Remuneration

Pay for regular working hours and overtime must comply with the national statutory minimum wage or with the industry customary minimum standards, whichever amount is higher. In addition, employees must be granted social benefits that comply with the applicable national or local standards. In any case, wages should always be sufficient to meet basic needs and provide a certain amount of discretionary income. Wage deductions as disciplinary measures are prohibited. It must be ensured that employees receive clear, detailed and regular written information about the composition of their pay.

2.1.4. Fair Working Hours

Working hours must comply with the applicable laws or industry standards. Overtime is only permissible if performed on a voluntary basis and does not exceed 12 hours per week. Employees must be granted at least one day off after six consecutive working days. Weekly working time must not regularly exceed 48 hours.

2.1.5. Freedom of Association and Right to Collective Bargaining

Das Recht der Arbeitnehmer, Organisationen ihrer Wahl zu gründen, ihnen beizutreten, Kollektivverhandlungen zu führen und zu streiken, ist zu respektieren. In Fällen, in denen die Vereinigungsfreiheit und das Recht zu Kollektivverhandlungen gesetzlich eingeschränkt sind, sind alternative Möglichkeiten eines unabhängigen und freien Zusammenschlusses der Arbeitnehmer zum Zweck von Kollektivverhandlungen einzuräumen. Arbeitnehmer dürfen nicht aufgrund von Gründung, Beitritt oder Mitgliedschaft in einer solchen Organisation diskriminiert werden. Es muss sichergestellt sein, dass Arbeitnehmervertreter ihre Rechte uneingeschränkt wahrnehmen können.

2.1.6. Prohibition of Discrimination

Unequal treatment of employees in any form is prohibited unless it is justified by the requirements of employment. This applies, for example, to disadvantages based on gender, national, ethnic or social origin, skin color, disability, health status, political conviction, ideology, religion, age, pregnancy or sexual orientation. The personal dignity, privacy and personal rights of each individual are respected. Equal treatment also includes equal pay for work of equal value.

2.1.7. Occupational Health and Safety

By establishing and applying appropriate occupational safety systems, necessary precautionary measures are taken to prevent accidents and health impairments that may arise in connection with work activities. In addition, employees are regularly informed and trained on applicable health protection and safety standards and measures. Employees are provided with access to drinking water in sufficient quantities as well as access to clean sanitary facilities. Compliance with internationally recognized occupational safety standards is mandatory. If national and international regulations do not coincide, the standard that provides greater protection for those affected shall apply.

2.1.8. Preservation of Natural Resources

Any deprivation of land, forests or waters that violates legitimate rights and whose use secures the livelihood of people is prohibited. Harmful soil changes, water and air pollution, noise emissions and excessive water consumption must be avoided if this harms people's health, significantly impairs the natural basis for food production or prevents people's access to safe drinking water or sanitary facilities.

2.1.9. Handling of Conflict Minerals

All business partners are expected to ensure that no products are supplied to EPOXONIC that contain metallic elements whose ores and/or derivatives originate from a conflict region where they may contribute to the direct or indirect financing or support of armed groups and/or contribute to human rights violations. Business partners are expected to comply with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD DDG) and other applicable regulations, such as the EU Conflict Minerals Regulation.

2.2. Environmental Responsibility and Environmental Protection

Protecting people and the climate is an integral part of EPOXONIC's policy. EPOXONIC therefore expects business partners to take appropriate measures to reduce the climate-relevant impacts of their business activities, to actively pursue climate and environmental protection in line with internationally valid standards and legal provisions, and to continuously improve the effectiveness of their efforts in this regard.

2.2.1. Treatment and Discharge of Industrial Wastewater

Wastewater from operational processes, manufacturing processes and sanitary facilities must be characterized, monitored, reviewed and, if necessary, treated before discharge or disposal. In addition, measures should be introduced to reduce the generation of wastewater.

2.2.2. Handling of Air Emissions

General emissions from operational processes (air and noise emissions) as well as greenhouse gas emissions must be characterized, routinely monitored, reviewed and, if necessary, treated before release. Emission must be minimized as far as possible.

2.2.3. Handling of Waste and Hazardous Substances

The business partner must ensure the safe handling, transport, storage, recycling, reuse and management of raw materials, other business materials and waste through appropriate procedures and systems. The prohibitions on the export of hazardous waste under the Basel Convention as amended must be observed. Chemicals or other materials that pose a hazard when released into the environment must be identified and handled in such a way that safety is ensured during handling, transport, storage, use, recycling or reuse, and disposal. Mercury must be used in accordance with the prohibitions of the Minamata Convention, and persistent organic pollutants in accordance with the Stockholm Convention as amended.

2.2.4. Reduce Consumption of Raw Materials and Natural Resources

The use and consumption of resources during production and the generation of waste of any kind, including water and energy, must be reduced and/or avoided, e.g., by changing production and maintenance processes or company procedures, by using alternative materials, through savings, recycling or by reusing materials.

2.2.5. Handling of Energy Consumption

Economically viable solutions must be found to improve energy efficiency and minimize energy consumption.

2.3. Responsible Business Practices

2.3.1. Fair Competition

Laws against unfair competition must be complied with. In addition, applicable antitrust laws must be observed, which prohibit agreements and other activities in dealings with competitors that influence prices or conditions. Furthermore, these rules prohibit agreements between customers and suppliers that are intended to restrict customers in their freedom to determine their prices and other conditions autonomously upon resale.

2.3.2. Confidentiality / Data Protection

EPOXONIC ensures compliance with the EU General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (BDSG). Where legally required, a Data Protection Officer

shall be appointed pursuant to Section 38 of the BDSG. The protection of data subject rights, in particular the rights of access, rectification, erasure, and objection, is ensured.

When collecting, storing, processing, transmitting and disclosing personal data, the applicable laws on data protection and information security and official regulations must be observed. Business partners are expected to respect the right to privacy.

2.3.3. Intellectual Property

Intellectual property rights must be respected; technology and know-how transfer must take place in such a way that intellectual property rights and customer information are protected.

2.3.4. Prevention of Corruption

The highest standards of integrity must form the basis of all business activities. The business partner must pursue a zero-tolerance policy regarding the prohibition of all forms of bribery, corruption, extortion and embezzlement. Procedures for monitoring and enforcing standards must be applied to ensure compliance with anti-corruption laws.

2.3.5. Product Safety and Responsibility

The business partner must comply with all laws and applicable requirements relating to product safety and quality. In addition, products must be properly labelled. Where necessary, all information on hazardous substances in the respective products must be made available.

3. Implementation of the Requirements

We expect our business partners to identify risks within supply chains and to take appropriate measures to prevent or remedy violations. In the event of suspicion of violations, and to safeguard supply chains with increased risks, the business partner will inform EPOXONIC promptly and, if necessary, regularly about the identified violations and risks as well as the measures taken.

The business partner must actively inform its direct suppliers about the requirements of this Code of Conduct and ensure their compliance.

The business partner is expected to actively promote and develop the professional skills of its employees at all levels through suitable education and training measures.

The business partner must introduce and/or maintain effective complaint mechanisms for its employees.

Compliance with international standards is mandatory within the scope of the German Supply Chain Due Diligence Act (LkSG) and the guidance issued by the German Federal Office for Economic Affairs and Export Control (BAFA). An effective complaints and whistleblowing

mechanism shall be established, which is also accessible to third parties and ensures the confidentiality of the whistleblower's identity (Section 8 (4) LkSG, Section 10 German Whistleblower Protection Act (HinSchG)).

EPOXONIC reserves the right to review and verify the business partner's compliance with all of the above requirements. Business partners are obliged to provide appropriate evidence and documentation upon request.

All measures taken to ensure compliance with and monitoring of this Code of Conduct shall be documented in order to be able to demonstrate fulfilment of due diligence obligations in the event of liability claims.

This Code of Conduct is incorporated as an integral part of EPOXONIC's supplier contracts and general terms and conditions. Business partners undertake to comply with the provisions of this Code. Serious violations shall be deemed a material breach of contract. EPOXONIC considers any serious violation of the obligations and requirements set out in this Code of Conduct to constitute a material breach of contract by the business partner and reserves the right to consider appropriate legal actions on a case-by-case basis.