ISOCELL

Code of Conduct

Purpose, Scope & Values

We see ourselves as a responsible company that operates in an environmentally, socially and ethically sound manner. This conviction shapes our business activities, our partnerships and the way we treat people and the natural world.

This Code summarises the fundamental principles that guide the way we all work together at ISOCELL. It is based on recognised international standards: the UN Guiding Principles on Business and Human Rights, the United Nations Universal Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises.

Through this Code of Conduct, we all undertake to implement the principles set out herein appropriately in our day-to-day work and within our respective areas of responsibility.

The principles set out in this Code represent minimum requirements for our conduct and our collaboration. This means that they are non-negotiable. Some areas are marked as 'development objectives' – these are areas we are currently working on.

It goes without saying that all applicable national and international laws must be observed in our operations at all our sites. Should there be any discrepancies between this Code and local law, the stricter requirement shall apply, insofar as this is legally permissible.

Ethics and Business Practices

Integrity is the foundation of our success and our collaboration. We view compliance as a shared commitment to ethical conduct. We all play an active part in creating an environment of mutual trust and transparency.

Prevention of corruption

We reject any form of bribery, corruption or undue influence, both in our own conduct and in our dealings with external partners.

In practical terms, this means that we do not offer, promise, grant or accept any inappropriate benefits in order to influence business decisions.

We conduct all our transactions in a transparent and accountable manner. This includes the complete and accurate documentation of all business records.

If in doubt – for example, in the case of gifts of little value – we recommend an open dialogue with your line managers. If you are unsure about anything, you can always clarify any questions internally.

Breaches of these principles are taken seriously and may result in disciplinary action.

Competition law and fair business practices

Competition thrives on fairness and transparency. We are therefore committed to scrupulously complying with the applicable laws on fair competition.

We will not enter into price-fixing agreements with competitors or divide up markets. Similarly, we reject misleading statements or deliberate deception in the market. Our communications must always be truthful and complete.

We pay particular attention to the accuracy of our business records. Falsified documents or tampered records fundamentally undermine trust. Therefore, all documents and records must be kept in a manner that is complete, traceable and accurate.

Integrity, transparency and professionalism form the foundation of our collaboration.

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Conflicts of interest

We are all required to proactively identify and disclose any actual or potential conflicts of interest between our private interests and those of ISOCELL, particularly where these could influence decision-making.

An open dialogue about such situations is a sign of trustworthiness. Together, we can clarify how we can proceed transparently and objectively, so that all decisions are based on clear and objective criteria.

Money laundering and sanctions

Money laundering and the financing of terrorism threaten the security and stability of our society. Breaches of sanctions also undermine international agreements and ethical standards.

We are therefore committed to strict compliance with the applicable laws on the prevention of money laundering, terrorist financing and breaches of sanctions in all our business processes.

Data Protection and Confidentiality

Trust is built on respect. We protect the personal data of our colleagues and business partners and handle confidential information in full compliance with the applicable data protection laws.

This involves taking a proactive approach: appropriate technical and organisational safeguards must be observed and implemented to reliably protect data from unauthorised access. We take this responsibility to protect all those involved very seriously.

Human rights and labour standards

The way we treat one another defines our corporate culture and our values. Human rights are non-negotiable and form the foundation of ethically responsible business practices. We hold ourselves to the highest standards of respect for human rights and strict compliance with all applicable labour laws.

Prohibition of child labour

Child labour is prohibited without exception.

Neither ISOCELL nor any of ISOCELL's business partners employ anyone who is below the minimum age required by applicable law. This minimum age must not be lower than the age at which compulsory schooling ends, and must not, in principle, be below 15 years of age, unless local law provides for a permissible exception.

Employees under the age of 18 are afforded special protection. They must never be employed in work that is dangerous or that could impair their physical and mental development.

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Prohibition of forced labour and modern slavery

We and our business partners categorically reject any form of forced labour, compulsory labour, debt bondage, human trafficking or modern slavery. Every employment relationship must be based on genuine, free will.

In practical terms, this means there must be no restriction on freedom of movement: employees must not be prevented from terminating their employment through intimidation, violence, threats or deception. Similarly, the withholding of identity documents is strictly prohibited. Employees must have access to their personal documents at all times. Unreasonable deposits or the requirement that employees deposit assets in order to obtain a job are not permitted, nor are any other measures aimed at preventing employees from leaving their employment freely.

Freedom of association and collective bargaining

Strong workers' rights are achieved through unity and dialogue. We and our business partners respect the fundamental right of workers to,

- **to form associations and join trade unions**
- **To be free to elect employee representatives**
- **to conduct collective bargaining**

in accordance with the laws in force in their respective countries. Employee representatives must never be discriminated against, intimidated or, indeed, punished for their membership.

In countries where restrictions apply: We recognise that some countries restrict these rights through legislation. In such cases, business partners should actively establish alternative, legally permissible forms of dialogue, such as regular employee-management meetings, works councils or complaints procedures.

Non-discrimination and respectful behaviour

Every person has the right to be treated with respect, regardless of their origin, appearance, faith or personal characteristics. Discrimination, harassment or degrading treatment have no place in the world of ISOCELL. All decisions in the context of employment must be based on objective, performance-related criteria. Any form of harassment, whether sexual, ethnic, religious or based on other protected characteristics, is strictly prohibited.

We foster a culture that embraces diversity and treats everyone with dignity. This leads to better jobs, stronger teams and better results.

Working hours

Working hours, rest periods and overtime must comply with applicable legislation and industry standards. Overtime is, in principle, voluntary and must not be worked to an extent that jeopardises health or safety or leads to chronic fatigue.

Remuneration and social benefits

ISOCELL ensures fair remuneration that meets at least the statutory or collective agreement requirements. Wage deductions as a disciplinary measure are not permitted. Remuneration is calculated in a transparent and clear manner, and payments are made punctually and reliably.

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Health and Safety at Work

Safe working conditions

We and our business partners are committed to creating and maintaining a safe and healthy working environment. We and our business partners therefore design and operate all workplaces, machinery, equipment and processes in such a way as to avoid or minimise risks to employees as far as possible.

Risk prevention and protective measures

We and our business partners implement a systematic risk management approach: risk assessments are carried out on an ongoing basis. This is done by trained specialists, with the involvement of employee representatives and taking into account accident statistics and reports from the field. These risks are systematically reduced in accordance with a tried-and-tested hierarchy.

The necessary personal protective equipment is provided free of charge, regularly serviced and replaced in good time. Employees are given clear instructions on how to use it correctly.

Security measures are regularly reviewed, tested and updated.

Training and instruction

A safe workplace depends on well-trained staff and managers. We and our business partners ensure that training on health and safety at work is provided regularly, is up to date and is tailored to the specific tasks involved.

Care is taken to ensure that the information is conveyed in a clear and understandable manner, so that all staff can grasp the content. Training sessions are documented and further developed as required. Managers play a key role in this by actively setting an example and promoting safety awareness.

Emergency and Crisis Management

Even with careful prevention, not all accidents or crises can be avoided. A swift and structured response is therefore crucial. We and our business partners ensure that appropriate contingency plans are in place for relevant scenarios. These include, for example, fires, accidents, incidents involving hazardous substances or other operational disruptions.

Environmental and Climate Protection

Compliance with environmental legislation (minimum requirement)

For us, protecting the environment and the climate is an essential part of responsible corporate governance. Together with our business partners, we are committed to using natural resources sparingly, reducing emissions and waste, and protecting water, air and soil in a sustainable manner.

Compliance with the applicable environmental regulations forms the basis of our actions and is regarded as a fundamental standard of our cooperation.

We and our business partners therefore comply with all applicable environmental legislation, regulatory requirements and permits. In practical terms, this means:

We and our business partners establish appropriate processes to systematically manage and monitor environmental aspects. This includes recording environmental impacts such as emissions, waste and water consumption; carrying out regular checks to ensure compliance; maintaining proper documentation and transparent reporting; and responding swiftly and effectively to non-conformities and breaches.

The aim is to prevent environmental damage. This requires a proactive approach. All necessary permits and licences are kept up to date and valid at all times. Our business partners inform us immediately of any changes, suspensions or restrictions affecting their permits.

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Resource efficiency (development goal)

We and our business partners use energy, water, raw materials and other materials sparingly and efficiently in order to make an active contribution to climate protection and secure long-term competitive advantages.

We are all called upon to play an active part in improving our resource efficiency through optimised processes, new technologies or changes to the way we work.

Waste management

We and our business partners systematically avoid or reduce waste. Any waste that cannot be avoided is reused or recycled as far as possible. All waste must be disposed of properly and in an environmentally sound manner, and this must be documented transparently.

Chemicals and hazardous substances

Chemicals and hazardous substances are indispensable in many industries. However, handling them incorrectly can cause considerable damage, which is why safe and responsible handling is essential.

We and our business partners label all chemicals and hazardous substances clearly and comprehensibly. We store them safely to prevent any contamination. We handle and transport them in accordance with the applicable regulations and the manufacturers' instructions.

Safety data sheets and operating instructions must be available to all staff at all times. All substance-related prohibitions and restrictions are strictly adhered to.

Emissions and Climate Action (Development Goal)

We and our business partners are working to systematically record and monitor relevant emissions (including greenhouse gases) and to derive specific reduction targets from this data. Climate protection considerations and climate risks are to be increasingly integrated into our business processes and product development.

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Implementation in supplier management

Participation and evidence

Trust is the cornerstone of our business relationships. That is why we provide information and evidence that credibly demonstrates our compliance with this Code.

These include formal certificates, such as ISO certificates or industry-specific certificates, which document external expertise. They may also include the business partner's own policies and procedures, which demonstrate how they organise their responsibilities. Training certificates demonstrate a commitment to their staff. Self-assessments and questionnaires facilitate a transparent dialogue. Action plans and improvement reports demonstrate that challenges are being actively addressed.

Risk-based assessments

Not all business relationships carry the same risks. We can carry out risk-based assessments of suppliers or have them carried out by specialist partners. These assessments take into account factors such as the nature of our business activities, the geographical region, the industry and past experience. Business partners should cooperate appropriately in such assessments and provide the necessary information.

This structured approach enables us to avoid unnecessary red tape whilst ensuring the necessary security for both parties.

Audits and assessments

Where contractually agreed or legally permissible, we may carry out audits and assessments of business partners, or have them carried out by third parties, following reasonable notice, for example by means of document reviews or on-site audits.

The business partner's legitimate confidentiality interests will, of course, be taken into account. Our aim is always to engage in dialogue on an equal footing.

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Whistleblowing system and complaints procedures

Genuine accountability thrives on transparency. ISOCELL and its business partners give all employees the opportunity to report concerns, legal breaches, human rights risks, environmental breaches or other compliance issues confidentially and securely.

Such reports are treated as strictly confidential, carefully investigated, and appropriate action is taken where necessary. No one who provides information in good faith should suffer any disadvantage as a result.

Consequences of non-compliance

If we identify any breaches, we expect our staff and business partners to cooperate fully.

On this basis, we will decide together on the next steps. We firmly believe that the best solutions emerge through dialogue.

Partnership rather than abandonment

Our aim is always to empower and support our staff and business partners in resolving issues. That is why we take a cascading approach: we start with dialogue and support. We only escalate the matter if this approach does not prove successful.

Measures proportionate to the severity

Depending on the nature, severity, frequency and remediability of the breach, and taking into account our business partner's willingness to cooperate, we may take appropriate measures.

The principle of proportionality

All these measures are guided by an overarching principle: they must be proportionate to the seriousness and scale of the infringement.

Collaboration and continuous improvement

We aim to build a long-term, trust-based working relationship. Within this partnership, our employees and business partners are actively encouraged to continuously improve their processes, standards and performance in all areas covered by this Code.

Final Provisions

Update

This Code may be updated. The current version shall prevail, provided that it has been made available to our staff in an appropriate manner.

Severability clause

Should any provision of this Code be or become invalid or unenforceable, the validity of the remaining provisions shall remain unaffected, to the extent permitted by law.

Addendum to Contracts

This Code supplements existing contracts and agreements. In the event of any conflict, the relevant contractual provisions and mandatory legal requirements shall apply.

Contact and enquiries

Any enquiries regarding this Code should be addressed to:

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