



## Code of Conduct of the emz Group

Dear colleagues,

As a company with a long-standing tradition, we hold a significant social responsibility.

It is extremely important that the reputation we have built over many years with dedication, commitment, and continuous effort among our business partners and within society is not harmed. We therefore comply with ethical principles, applicable laws, our corporate values, and internal rules.

The following principles of conduct (Code of Conduct) are binding for every employee of the emz Group.

We expect all employees to be familiar with the content of this policy as a basis for their daily work and to act in accordance with it.

### I. SCOPE OF APPLICATION

This Code of Conduct defines, in a binding and unambiguous manner, the essential principles of conduct for all employees of emz (hereinafter: "employees") at all hierarchical levels.

### II. GENERAL PRINCIPLES OF CONDUCT

#### 1. Compliance with the Law

Employees must observe the applicable laws and regulations of the countries in which we operate, as well as all internal emz rules, standards, and requirements. We place particular importance on compliance with and protection of human rights, the protection of fundamental labor rights, sustainable environmental protection, and the prevention of corruption.

We expect all employees to act lawfully in all matters relating to emz - regardless of whether this is to the company's benefit. Every employee is personally responsible for compliance with the law within their area of work. It is strictly prohibited to induce third parties to engage in unlawful acts or to knowingly participate in such acts. Our managers must ensure that ethical principles as well as legal and internal requirements are observed within their areas of responsibility. Misconduct will be sanctioned regardless of an employee's hierarchical position and independently of any legal consequences.

We also expect our business partners to comply with the principles of this Code of Conduct.

#### 2. Human Rights

emz respects and supports internationally recognized human rights. Employees shall promote an environment - both among colleagues and when dealing with business partners - that is characterized by mutual respect, trust, tolerance, and fairness. They shall respect the dignity, privacy, and personal rights of every individual.

#### 3. No Forced Labor or Child Labor

emz rejects all forms of forced labor, child labor, and slavery. The statutory minimum age for employment is strictly observed at emz.

#### 4. Equal Treatment and Equal Opportunities

emz does not tolerate discrimination based on age, political or religious beliefs, disability, trade-union activity, gender, skin color, social or ethnic origin, sexual orientation, or nationality. These principles apply to the recruitment of new employees, to existing employment relationships, and to career advancement. Only performance, personality, skills, and suitability are relevant. Employees respect and



protect the personal dignity of every individual. Discrimination or harassment of other employees or third parties is not tolerated.

### III. CONDUCT TOWARDS BUSINESS PARTNERS AND THIRD PARTIES

#### 1. Competition and Antitrust Law

Employees of emz commit to complying with the rules of fair competition and antitrust law. Agreements between competitors - such as agreements on allocation of territories or customers, price fixing, exchange of sensitive price or supply information, capacity coordination, tender behavior, or market/share strategies - are prohibited. This applies to written, oral, and tacit agreements. Agreements or exchange of information regarding research and development activities are permitted only in narrowly defined exceptional cases and with prior consultation with the supervisor. emz's market position must not be exploited unlawfully - for example, through price discrimination, supply refusal, or forced delivery of unsolicited products.

#### 2. Anti-Corruption

Corruption includes bribery, acceptance of benefits, granting of advantages, and all comparable conduct. emz does not tolerate any form of corruption or behavior that may appear as improper influence. Employees must not misuse the company's business relations for personal or third-party benefit or to the detriment of emz. Great restraint must be exercised when accepting or granting gifts or other benefits, including invitations. In particular, no employee may offer, promise, grant, request, or accept advantages (e.g. money, valuables, services, invitations, or other benefits) from or to suppliers or customers that could influence objective decision-making or compliance with rules. Gifts or invitations exceeding this threshold require approval by a supervisor or management. Benefits toward public officials or authorities must generally be avoided. To avoid legal consequences for emz, business partners, and themselves, employees must independently inform themselves about internal rules relating to gifts, invitations, and hospitality. Employees must seek advice from their supervisor in cases of suspicion or legal doubt regarding corruption or economic crime. They may also contact the works council or HR department.

#### 3. Supplier and Customer Relationships

Agreements with customers and suppliers must be complete and unambiguous. Subsequent amendments or additions must be documented in writing. Suppliers must be selected solely on a competitive basis, taking into account price, quality, performance, and suitability of the offered products or services. In doing so, we observe competition and antitrust law as well as international trade regulations. Commissions and fees paid to contractual partners, agents, or consultants must be reasonable and proportionate to the services rendered and require application of the four-eyes principle.

#### 4. Handling of Donations and Sponsorship

emz provides financial and material donations for education, science, culture, sports, and social causes. As part of our social responsibility, donations and sponsorships are granted only within the framework of applicable legal requirements. We donate only to organizations recognized as charitable or specifically authorized to receive donations. To ensure transparency, the purpose of the donation, the recipient, and the confirmation of receipt must be documented in writing.



#### IV. HANDLING OF INFORMATION

##### 1. Data Protection and Data Security

The protection of confidential, secret, and personal data is fundamental to emz. We collect, process, and use personal data only where necessary for defined, clear, and legitimate purposes. emz ensures transparency for affected individuals and respects their rights to access, correction, objection, blocking, and deletion.

##### 2. Confidential Information

Innovation is a key factor for our long-term success in international competition. Intellectual property is therefore of great importance and must be protected from unauthorized access. Employees are obliged to maintain confidentiality regarding business and trade secrets entrusted to them or otherwise obtained during their work. They must not disclose any information or matters - such as development or planning - that are essential to emz or its business partners and not publicly disclosed.

#### V. OCCUPATIONAL SAFETY, HEALTH, AND ENVIRONMENTAL PROTECTION

At emz, we comply with all applicable legal regulations and standards for a safe working environment and take appropriate measures to ensure workplace safety. All employees are responsible for avoiding risks to people and the environment, minimizing environmental impacts, and using resources efficiently. They must ensure that processes, facilities, and equipment comply with applicable legal and internal regulations on occupational safety, health, and environmental protection.

#### VI. PRODUCT QUALITY AND SAFETY

Quality and customer safety are top priorities at emz. All relevant requirements for quality control must be observed, including applicable laws, regulations, and internal control procedures.

#### VII. PROTECTION AND PROPER USE OF emz PROPERTY

Employees may use company property only for business purposes unless exceptions allow private use. We expect employees to handle company property responsibly, with due care, and to protect it from damage or loss.

#### VIII. INFORMATION AND TRAINING

Managers shall inform employees about this Code of Conduct. They are responsible for ensuring that no violations of legal requirements or this Code occur within their area that could have been prevented or made more difficult through appropriate supervision. They must clearly communicate those violations - regardless of hierarchical level - lead to disciplinary action. As role models, they must actively demonstrate integrity in business conduct. Regular training is carried out on specific topics and risk areas and documented accordingly.

#### IX. REPORTING AND NOTIFICATION

To protect employees, business partners, the environment, and society, it is essential that deviations from the principles set out in this policy are reported immediately. Employees may report through any of the following channels: 1. Human Resources, 2. Management, 3. Supervisor, 4. Works Council, 5. Compliance Officer. Reports may also be submitted via email to [compliance@emz-hanauer.com](mailto:compliance@emz-hanauer.com). Management ensures that employees who make such reports in good faith will not be discriminated against in any way. Each employee will receive feedback on their submitted report. After careful review, appropriate measures will be taken promptly to remedy the reported issues.