

CODE OF CONDUCT OF THE MUEHLBAUER GROUP

For ethical, fair, and legally compliant conduct



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1 Preface

**Dear Sir or Madam,
Dear Colleagues,**

The Muehlbauer Group thrives on the trust of its customers, shareholders, employees, and the public. The reputation of our company is of the utmost importance to us and must be preserved and protected.

Trust and reputation depend largely on the behavior of employees, managers, and executives. Inappropriate behavior by a single person can cause considerable damage to the Muehlbauer Group, and not only in financial terms. For this reason, the Code of Conduct sets out essential rules and principles for legally correct and responsible behavior, reflecting the values that are binding for us.

Every employee and every manager is responsible for ensuring that their conduct in everyday business complies with the principles of the Code of Conduct. We expect all employees, business partners, and customers to act in accordance with legal requirements and the principles of the Code of Conduct. The following applies: No business deal is worth undermining trust in our company and jeopardizing our good reputation.

Legally and ethically correct behavior has always been the basis of every successful and sustainable economic activity. Join us on this journey!

Executive Board of Muehlbauer Holding AG



Dr. Stefan Muehlbauer



Josef Markus Muehlbauer



2 Principles

2.1 Goals

The Muehlbauer Group is uncompromisingly committed to ethical conduct and compliance with all relevant national and international legal regulations.

Consistent adherence to laws and internal guidelines is summarized under the term "compliance." The aim is to use preventive measures, including those relating to the organization of the company, to avoid possible sanctions, financial losses, and damage to reputation that could result from violations of legal obligations or ethical principles. Compliance thus serves to protect the company from so-called compliance risks and to protect management and employees from conscious and unconscious violations of rules.

It is the Muehlbauer Group's policy to act in accordance with the applicable laws and regulations in all business activities. This applies, among other things, to all laws and regulations relating to securities markets, corporate governance, competition, production safety, product liability, intellectual property protection, the environment, human rights, labor, occupational safety, data protection, and equal rights in the workplace.

2.2 Scope

This Code of Conduct applies to all employees of the Muehlbauer Group. The Muehlbauer Group includes all companies affiliated with the parent company Muehlbauer Holding AG. Persons acting as representatives of the Muehlbauer Group, in particular as consultants or agents on behalf of the company, are contractually obligated to the Muehlbauer Group to comply with the standards underlying this Code of Conduct when conducting business on behalf of the company.

All employees of the Muehlbauer Group are expected to comply with the contents of this Code of Conduct in their personal behavior and in all business transactions without exception.

The following statements do not claim to be complete, which is why every employee is obliged to keep themselves informed about the legal regulations applicable to their area of responsibility and to question their own behavior.

This Code of Conduct applies not only to employees of the Muehlbauer Group, but also to all suppliers, business partners, and their subcontractors, insofar as they have a business relationship with the Muehlbauer Group. Suppliers are obliged to observe and pass on the ethical, social, and environmental principles set out in this Code.

3 The behavioral obligations of the Muehlbauer Group

3.1 Human rights and working conditions

The Muehlbauer Group, hereinafter also referred to as the Group or Company, is unreservedly committed to respecting and promoting internationally recognized human rights. We undertake to respect the fundamental labor rights of all employees worldwide, regardless of location, origin, or function. This responsibility applies to our own business areas as well as to our suppliers and partner companies.

Child labor is absolutely unacceptable to us. We do not tolerate the employment of children below the legal minimum age and explicitly demand the same from our business partners. Likewise, we categorically reject all forms of modern slavery, including forced labor, debt bondage, human trafficking, or forced employment. Employment may only be on a voluntary basis.

We ensure that all employees are paid fairly. Wages and social benefits must at least meet the respective legal or collectively agreed minimum requirements. Overtime must also be remunerated appropriately, and working hours must remain within the framework of legal regulations. Employment contracts should be transparent, comprehensible, and written in a language that the employee understands.

The Muehlbauer Group respects the right to freedom of association and collective bargaining. Employees have the right to organize themselves into unions, form interest groups, and conduct collective bargaining without fear of reprisals.

Equal opportunities and non-discrimination are integral parts of our corporate culture. No one may be discriminated against on the basis of gender, age, ethnic origin, religion, disability, sexual orientation, political opinion, or social status. Discrimination, harassment, and violence in the workplace – whether physical, psychological, or verbal – will not be tolerated. The rights of women, minorities, and indigenous peoples are respected and protected in all business processes.

The Muehlbauer Group actively promotes diversity, equality, and inclusion – not only out of legal obligation, but also out of entrepreneurial conviction. We are convinced that a diverse workforce promotes innovation, creativity, and sustainable business success.

Land, forest, and water rights are also respected. We do not participate in illegal expropriations or evictions, nor do we tolerate this behavior on the part of our suppliers. If our company uses private or public security services, these services must respect human rights at all times and may only act within the framework of applicable laws.

3.2 Occupational safety and health protection

The protection of the health and safety of all employees, visitors, and external partners is a top priority for the Muehlbauer Group. We strive to create workplaces that are free of avoidable hazards and that promote physical and mental well-being. Our commitment includes consistent compliance with legal occupational health and safety regulations as well as the implementation of internal safety guidelines that go beyond the legal requirements.

The safety of our technical equipment and production facilities is ensured through regular maintenance and inspections. Safety-related devices must not be deactivated or tampered with. All employees are required to wear personal protective equipment, such as helmets, gloves, and safety shoes, as determined by risk assessments.

Every workplace is regularly analyzed for risks. The resulting protective measures are documented, implemented, and communicated through training. New processes, machines, or substances are checked in advance for potential hazards. Ergonomic workplace design is an integral part of our health management system. It helps avoid strain and prevent long-term health impairments.

The Muehlbauer Group has an active emergency and crisis management system. There are comprehensive emergency plans in place for each location. These plans are regularly reviewed and can be implemented immediately in an emergency. Accidents, near misses, and incidents are systematically recorded and analyzed in order to learn from them and derive preventive measures. Fire protection measures are an integral part of our safety concept. Escape and rescue routes, fire extinguishers, and fire alarm systems are checked regularly. Specially trained employees are available as first responders and fire safety assistants.

We adhere to the highest safety standards when handling hazardous chemicals or biological substances. Substances are clearly labeled, stored safely, and used only by trained personnel. Safety data sheets, operating instructions, and emergency plans are accessible at all times. For us, health protection means not only physical safety, but also consideration of psychological stress. Managers are trained to recognize signs of

stress or excessive demands at an early stage. Support services such as training, coaching, and health programs are available to all employees.

The Muehlbauer Group operates its occupational health and safety management system in accordance with the international standards ISO 45001 and OHSAS 18001. We are committed to a continuous improvement process that also incorporates suggestions and feedback from our workforce.

3.3 Business ethics

The Muehlbauer Group is committed to the highest level of integrity in all business relationships. Our economic activities are based on legal, ethical, and transparent principles. Violations of the law, deception, or unethical behavior are incompatible with our self-image.

In the spirit of financial responsibility, we keep our books correctly, completely, and transparently. Information provided to authorities, partners, or the public is only disclosed in accordance with applicable regulations and after internal approval. The disclosure of false, incomplete, or misleading information is prohibited.

We are committed to fair competition and strictly comply with antitrust and competition law. Agreements with competitors on prices, markets, or customer allocations are prohibited. We also firmly reject the abuse of market-dominating positions. Business decisions must always be made objectively and free of conflicts of interest. Personal connections or economic interests that could jeopardize independence must be disclosed.

Our company protects the intellectual property of both itself and third parties. We reject plagiarism and any form of unlawful use of intellectual works. In international business, we also comply with all regulations on export controls, economic sanctions, and embargoes.

The protection of whistleblowers is a particular concern. Employees who report misconduct in good faith (whistleblowing) enjoy protection from reprisals. Reports are treated confidentially and investigated in a fair process. Any form of retaliation against whistleblowers is considered a serious violation.

3.4 Conflicts of interest

The Muehlbauer Group expects absolute loyalty from its employees. All employees must avoid situations in which their personal or financial interests conflict with those of the Muehlbauer Group. Unavoidable personal conflicts of interest must be disclosed to supervisors. In case of doubt, the management must be consulted.

3.5 Exchange of gifts

Gifts and gratuities are part of normal business practice to a certain extent. However, they may involve a potential conflict of interest and jeopardize the good reputation of the Muehlbauer Group.

The exchange of gifts and other benefits is strictly prohibited if it could negatively affect the interests of the Muehlbauer Group or jeopardize the professional independence of employees, either in fact or in appearance.

Exchanging general courtesies, such as promotional gifts or business meals, is permitted in business transactions as long as they are given openly and do not compromise the professional independence of those involved.

In all cases, the supervisor must be informed; in cases of doubt, the exchange of gifts must be agreed with the management.

3.6 Bribery/corruption/money laundering

Bribery, corruption, and money laundering are not tolerated in any form. No employee may accept, offer, or grant bribes. Both bribery in business transactions and bribery of a public official are criminal offenses. When dealing with government agencies or authorities, particular care must be taken to ensure that no payments or other benefits are promised or granted to influence the actions of a civil servant or other public official. Civil servants, politicians, and other representatives of public institutions may not receive gifts, benefits, or invitations that could compromise their independence. Gifts or invitations to this group of people must be coordinated with management. Any attempts at bribery directed at the Muehlbauer Group must be reported to management immediately.

3.7 Avoiding conflicts between private and business interests

Every employee must ensure that their private interests do not conflict with the interests of the company. In particular, the following rules must be observed:

- Contracts for the Muehlbauer Group are concluded and orders are awarded exclusively on the basis of competitive considerations.
- Employees may only represent the Muehlbauer Group in transactions in which they themselves or their family members (spouses, registered partners, children, or other relatives living in the same household as the employee) have an economic interest with the prior consent of their superiors and after consultation with the management.
- Financial investments in companies belonging to competitors, suppliers, or customers require the approval of the Executive Board and must be reported to management. Other financial investments in other companies that could lead to a conflict of interest must also be reported to management.
- Taking up secondary employment requires prior approval. Employees may not pursue secondary employment or other business interests of their own that could lead to a conflict with the interests of the company.

As a general rule, any personal interest of an employee that is related to the performance of their official duties must be disclosed to their respective supervisor or the management if there is a risk of a conflict of interest or damage to the reputation of the Muehlbauer Group.

3.8 Conduct within the company

A vibrant corporate culture is a key success factor in global competition. Our corporate culture is characterized by identification with the company and its values, commitment and dedication to the company and our goals, reliability and integrity in all our thoughts and actions, responsibility for ourselves, and shared responsibility for achieving our common business goals.

All employees of the Muehlbauer Group contribute to a corporate culture that is characterized in particular by fair and cooperative collaboration. Tolerance and trust in our daily interactions are among the fundamental beliefs of the company management and employees. In addition, every employee is committed to responsible and ethical behavior. This includes, above all, honesty with one another, for example, when presenting financial results, reporting travel and entertainment expenses, and submitting working time correction documents or invoices.

The personality and dignity of each individual must be respected. Mutual appreciation is based on inner conviction and a willingness to act. This also means addressing problems in the workplace and seeking solutions together. This is the only way an environment characterized by openness, tolerance, and fairness can develop.

We expect all employees to respect the personal dignity, privacy, and personal rights of each individual. We do not tolerate discrimination (based on age, disability, gender, origin, nationality, political opinion, race, religion, etc.), sexual or other personal harassment, or insults. We also do not tolerate coercion or violence or threats thereof.

The Muehlbauer Group is committed to equal opportunities for all employees.

The Muehlbauer Group also stands for proper business conduct and ensures that its books and business transactions are recorded correctly and transparently.

3.9 Religious practice in the workplace

The company is committed to the freedom of religion enshrined in the Basic Law and promotes a working environment in which all employees can live their religious beliefs in harmony with operational processes. Mutual respect and appreciation are central to this.

Religious diversity is recognized and respected. However, the practice of religion must not be discriminatory, missionary or offensive to others. Mutual consideration is particularly important in this regard.

Religious prayers are generally permitted, as long as they do not cause significant disruption to work processes. Where possible, they should be coordinated with existing breaks such as breakfast or lunch breaks. If necessary, individual solutions (e.g., short breaks) can be agreed upon with the respective manager. This is subject to the condition that employees clock out during this time and clock back in when they resume work. If the company premises are left, this rule applies accordingly.

Prayers may be performed in one's own office or in vacant meeting rooms. These are available to all employees regardless of religion or belief. The sanitary facilities may be used for ritual washing. After use, they must be restored to their original condition on one's own responsibility. The cleaning team will provide suitable cleaning agents and utensils on request. Prayer utensils such as carpets are for temporary use only and must be taken away again afterwards.

Religious clothing or symbols (e.g., headscarves, kippahs, crosses) are permitted in the work and safety environment as long as they do not pose any health or safety risks.

Religious holidays may be taken with prior arrangement. As usual, the request is made via the InPoint tool. Religious practices such as fasting are considered, although it is still expected that the work required under the employment contract will be carried out.

If you have any questions or concerns about religious practice, you are free to discuss them with your manager or the Human Resources department. The aim is always to engage in open, respectful, and solution-oriented dialogue.

3.10 Conduct in dealing with customers, competitors, and business partners

The reputation of the Muehlbauer Group is shaped by the behavior of each individual toward customers, competitors, and business partners. The Muehlbauer Group expects fair, appropriate, and professional behavior toward customers, competitors, and business partners, without any favoritism or discrimination for personal reasons.

The Muehlbauer Group complies fully with antitrust laws and competition rules. Price fixing or other agreements with competitors are strictly prohibited. When in contact with competitors, employees may not disclose or hand over any internal company matters, such as prices, costs, organization and processes, or other confidential information.

The Muehlbauer Group is committed to the principle of pursuing business objectives exclusively by legal and ethical means. We participate in competition by lawful and fair means. Each individual employee is also obliged to observe the rules of competition law. Conduct that always constitutes a violation of antitrust law and is therefore expressly prohibited includes, among other things, agreements with competitors on prices and conditions. The submission of bogus offers that could affect the pricing of products or services is also prohibited. If there are any doubts about the correct conduct in competition, the legal department or management must always be consulted.

Suppliers and business partners must be selected exclusively on the basis of objective criteria.

3.11 Responsibility in dealing with suppliers

We expect our suppliers and business partners to adhere to high ethical and social standards that are consistent with our own corporate values. These include respect for human rights, fair working conditions, and protection of the environment. We aim to avoid purchasing any materials that contain 'conflict minerals' that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or neighboring countries.

We strive to build long-term partnerships with companies that uphold the same high standards of ethics, sustainability, and transparency as we do and are equally committed to complying with national and international standards. These include, in particular, the principles of the United Nations Global Compact and the core labor standards of the International Labor Organization (ILO). All business partners must ensure that no form of child labor, forced labor, or exploitation occurs in their operations or along their supply chain.

We comply with the requirements of the Supply Chain Due Diligence Act (SCDDA), which obliges us to monitor human rights and environmental standards throughout our entire supply chain and, if necessary, to take measures to minimize risks and counteract any violations. We have established processes to identify, evaluate, and address potential risks related to human rights violations, child labor, forced labor, and environmental violations in our supply chain. Every employee and business partner can rely on our commitment to ethical practices and responsibility toward the global community.

However, this responsibility does not end with our direct business partners. Our first-tier suppliers are obliged to implement the standards described in this Code of Conduct in their own supply chain and to pass them on to their subcontractors and suppliers. This includes, in particular, requirements relating to human rights, fair working conditions, corruption prevention, and environmental protection. Compliance with these standards by upstream supply stages is a fundamental part of our business relationships.

We regularly check compliance with these obligations – including through supplier self-disclosures, risk assessments, and external audits. In the event of justified suspicions, we reserve the right to request additional information. In the event of serious or repeated violations, the Muehlbauer Group may terminate business relationships extraordinarily and without notice.

Our goal is a resilient, transparent, and sustainable supply chain – from raw materials to finished products. All employees and partners are encouraged to actively contribute to this goal.

3.12 Behavior in public

All employees are aware that their conduct also represents the Muehlbauer Group and thus shapes its external reputation and internal culture. This also applies beyond the duration of the employment relationship.

The right to freedom of expression applies in principle to statements made by Muehlbauer Group employees in public. However, the Muehlbauer Group expects that private expressions of opinion by its employees do not damage the reputation of the Muehlbauer Group and that they do not refer to a function within the company.

3.13 Confidentiality

The confidentiality and security of data and information are an essential part of our business activities. Trade and business secrets must always be treated as confidential. This also applies to other information that is expressly marked as confidential and whose confidentiality is in the interest of the Muehlbauer Group, its partners, and its customers. Such confidential information may not be disclosed to unauthorized persons without permission.

Employees are obliged to maintain confidentiality in all internal confidential matters of the Muehlbauer Group and in all confidential information from or about our customers/business partners. Typically, business and trade secrets as well as unpublished figures from reporting and accounting are considered confidential information.

Confidential information must be protected from unauthorized access by third parties. Even within the company, care must generally be taken to ensure that confidential information is only disclosed to those employees who need it to perform their duties (the "need-to-know principle").

Only authorized persons are permitted to disclose information relating to the Muehlbauer Group or its subsidiaries to the public, the media, or other third parties. In doing so, it must be ensured that this is done exclusively in the form intended for this purpose with the approved content. External inquiries may only be answered by the responsible departments (known as the one-voice-policy).

3.14 Data protection

Processing, disclosing, making accessible or otherwise using personal data without authorization is prohibited. All employees are obliged to comply with data protection regulations and, in particular, to actively contribute to ensuring that personal data is reliably protected against unauthorized access. Personal data may only be collected, processed, or used in strict compliance with applicable regulations and only if necessary for a precisely defined purpose or the lawful performance of tasks. In cases of doubt, the data protection officer must be consulted.

3.15 Social media and online communication

As a company, we promote responsible use of social media and respectful online communication. Every employee is responsible for ensuring that their activities on the internet do not jeopardize the integrity and reputation of the company. This applies to both public and private accounts if they are associated with the company. Content published in connection with the company must be truthful, respectful, and in line with our corporate values. Especially in times of fake news and disinformation, we attach great importance to transparency on the one hand and the protection of company secrets on the other. When dealing with the public and the media, we always take care to ensure that our communication is clear, professional, and factual.

3.16 Property

Every employee is obliged to handle company property responsibly. Without the express consent of the responsible department, Muehlbauer Group facilities or objects may not be used for private purposes or removed from the company premises.

Our company's assets include not only tangible assets/property, but also intangible assets (intellectual property, including software products), information, and the ideas and knowledge of our employees.

Every employee is responsible for protecting these company assets. Company assets may only be used for permissible business purposes and under no circumstances for illegal purposes.

When using company equipment and resources (including phones, computers, the internet, and other information technology), internal guidelines and other company regulations must be observed; use for private purposes is only permitted to the extent that the mentioned guidelines and regulations allow this.

The protection of company assets and the avoidance of liability claims are served by the statutory and internal security regulations, including occupational safety, information security, and data protection guidelines. These regulations must be observed by every employee.

3.17 Responsible investment and financial decisions

We are committed to ensuring that all investment decisions are consistent with our ethical principles and long-term goals. Our investment strategy takes into account not only economic aspects, but also social, environmental, and cultural impacts. We avoid investments in areas associated with ethically problematic practices such as the manufacture of weapons, tobacco products, or the exploitation of labor. We also ensure that all financial decisions are made transparently and in accordance with international standards for combating corruption and money laundering. Responsible investment also means that we always keep an eye on the social and environmental impacts of our financial activities.

3.18 Donations and sponsorship

The Muehlbauer Group attaches great importance to social responsibility in society. The company is involved in numerous national and international projects and welcomes its employees' participation in company and other charity events. The establishment of the Josef Muehlbauer Foundation reflects the Muehlbauer Group's commitment to social responsibility and social engagement. All donations must comply with the applicable legal system. The allocation of donations must always be transparent, and the recipient of the donation and its specific use by the recipient must be known and traceable. Donations to individuals, private accounts, and persons or organizations that could damage the reputation of the Muehlbauer Group will not be granted.

3.19 Ethical use of technology and innovation

We are committed to using technology responsibly and ethically. When developing and using new technologies such as artificial intelligence, automation, and big data, we ensure that our systems are transparent, traceable, and fair. Decisions made by automated processes or algorithms must be free of discrimination and bias. We ensure that innovations are used for the benefit of our employees, customers, and society and do not have any negative impact on privacy, rights, or access to resources. Responsible use of technology also includes the continuous training of our employees to promote and ensure the ethical use of new developments.

3.20 Insider knowledge: No exploitation of knowledge about internal processes for personal gain

The company ensures that price-sensitive information (insider information) is made available to all shareholders on an ongoing basis through generally accessible media in accordance with the legal framework.

Knowledge of confidential internal projects and processes may only be used by employees for operational purposes and may not be passed on to third parties. "Third parties" in this sense also include family members or employees who do not need to have professional knowledge of the project or process in question.

If you have knowledge of such projects or processes that could affect the stock market price of securities, in particular Muehlbauer shares, if they become known (insider information), personal exploitation and/or unauthorized disclosure of the information to other persons is prohibited by law. It is also prohibited to recommend the purchase or sale of securities to another person on the basis of insider information or to induce them to do so in any other way. Examples of insider information include the intended sale of parts of the company, the planned acquisition of a company, earnings data, particularly promising research results, etc.

3.21 Compliance with foreign trade law

Foreign trade law covers the conduct of economic activities abroad and is of particular importance to the Muehlbauer Group as an internationally active corporation. Therefore, all laws and guidelines relating to the import and export of our products must be strictly observed. These include, for example, import and export restrictions, licensing requirements, customs regulations, anti-boycott laws, and similar legal provisions.

3.22 Environmental protection

The Muehlbauer Group recognizes the responsibility that companies bear in the 21st century with regard to climate change and the preservation of natural resources. As part of our sustainable corporate strategy, we are committed to systematically minimizing environmental impact, conserving natural resources, and avoiding ecological risks. Our goal is to comply with both legal environmental requirements and more stringent standards we have set for ourselves, and to continuously improve our environmental performance.

A key focus is on reducing greenhouse gas emissions and the long-term decarbonization of our business processes. By optimizing production processes, using low-emission technologies, and switching to renewable energies, we are making an active contribution to mitigating climate change. In addition, we are committed to increasing energy efficiency at all our sites and to making appropriate investments in modern equipment and systems.

The careful use of water is also very important to us. We reduce water consumption, optimize recycling systems, and pay attention to the quality of wastewater. Air pollution control and the minimization of noise emissions are also part of our environmental management system – with the aim of protecting employees, residents, and the environment alike.

Responsible handling of hazardous substances is a matter of course for the Muehlbauer Group. Chemical and biological substances are used, stored, and disposed of exclusively in compliance with the strictest safety standards. We pay attention to sustainability in all areas of resource use: waste is avoided, materials are reused, and recycled as completely as possible. We promote the circular economy and focus on durable, environmentally friendly products and packaging.

In addition, we are committed to preserving biodiversity and protecting soil quality and ecological habitats. Interventions in existing ecosystems – such as new construction or site relocations – are carefully evaluated and kept to a minimum. Animal welfare is also taken into account wherever animals or animal products are involved.

The Muehlbauer Group operates its environmental management system on the basis of recognized standards and is certified according to ISO 14001. All employees and business partners are encouraged to actively contribute to the protection of the environment and climate.

3.23 Integrated management system

The Muehlbauer Group operates an integrated management system that ensures compliance with the following international standards:

- ISO 9001 (quality management)
- ISO 14001 (environmental management)
- ISO 27001 (information security management)
- ISO 50001 (energy management)
- ISO 14298 & CWA 15374 (security printing management)

All employees and suppliers are required to implement and continuously improve processes and working methods in accordance with these standards.

4 Reporting violations

Every employee is responsible for complying with the rules of conduct set out in this Code. Supervisors/managers shall ensure that their employees are familiar with the content of the Code and observe the rules and principles of conduct that apply to them; they shall set an example for their employees through their own conduct. Conversely, employees should contact their supervisors if they have any doubts about the application of these rules of the Code.

If an employee becomes aware of a significant violation of laws or the rules of this Code, in particular in cases of fraud, corruption, accounting fraud, or other actions that could result in criminal or civil liability, he or she must inform management or report the suspicion via one of the three reporting channels available.

Even if there is no indication of a criminal offense, but the incident could nevertheless pose a reputational risk for the Muehlbauer Group, management should be consulted or a report should be submitted via one of the portals.

Employees have the option of reporting various risks, such as security, market, product, contract, and patent risks, as well as other financial risks, via the ad hoc risk management system on the company intranet. They can do so by clicking the red "Risk Alert" button on the home page. This allows the entire management and supervisory board to be made aware of a problem directly.

Additionally, a digital whistleblower system operated by an independent German provider has been set up on the intranet under the heading "Legal Affairs." Reports of criminal offenses, offenses subject to fines, and other violations of EU and German law can be submitted anonymously at any time.

Moreover, another complaint tool has been set up on the Muehlbauer Group website, which is also operated by a provider and enables anyone – including employees, customers, suppliers, potentially affected persons, or other stakeholders – to submit complaints about human rights or environmental violations or risks anonymously and securely. This system is available in 25 languages to all interested parties under the following link:

<https://prod.osapiens.cloud/portal/portal/webbundle/supplier-os-hub/supplier-os-hub/public-access-app/complaint.html#/public/hub/muehlbauer/DEFAULT/complaint/new>

The information is intended to enable the company to respond to any grievances in a timely manner and to remedy them. All incoming reports and complaints will be treated confidentially and with the necessary care,

and will be processed in accordance with applicable laws. The reporting person will not suffer any disadvantages as a result of their report if they have made it to the best of their knowledge and in good faith, even if the report turns out to be unfounded. Muehlbauer assures and undertakes not to take any retaliatory or punitive measures against those who make reports in good faith, regardless of whether the report in question proves to be justified. Anyone who submits a complaint is protected from any form of discrimination, dismissal, punishment, or disadvantage as a result of the report itself. Any form of retaliation against complainants will not be tolerated.

5 Consequences of violations

Violations of these rules may expose employees and the Muehlbauer Group to both reputational risk and legal disadvantages. In serious cases, the supervisory authority may impose a fine, revoke permission for the company or its responsible employees to conduct business, or suspend them. Additionally, violations that constitute a breach of employment contract obligations may result in disciplinary action by the Muehlbauer Group, including termination of employment. A supplier's violation of this Code of Conduct may ultimately result in our termination of the business relationship and all associated supply contracts.



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