

Note: For reasons of better readability, the generic masculine form is used in this document for references to persons and personal nouns. It is expressly pointed out here that the corresponding terms apply to all genders.

Code of Conduct for Employees

1 Principles and Objectives

- (1) The Code of Conduct contains binding rules that apply to every employee. It sets out the values, principles and practices that govern the business activities of ESKA Automotive GmbH. The aim of corporate management is to comply with ethical standards and create a working environment that promotes reliability, honesty, credibility, integrity, respect and fair conduct. A strict business policy that complies with the law and principles serves the long-term interests of the company.
- (2) This Code of Conduct is intended to help overcome ethical and legal challenges in our daily work.
- (3) Any employee can contact their line manager at any time with questions or comments relating to this Code of Conduct. In addition, employees of ESKA Automotive GmbH have the option of contacting the internal whistleblowing office (see separate whistleblowing policy).

In order to simplify the provisions of the Code of Conduct, the term "employee" is used below as a neutral term for both male and female employees.

2 Conduct in the Business Environment

Law-Abiding Behaviour

Compliance with laws is a top priority for our company and an essential basic principle of economically responsible conduct. Every employee must observe the legal and internal regulations that are relevant to their work and within the framework of which they operate.

Avoiding Conflicts of Interest

ESKA Automotive GmbH expects its employees to be loyal to the company. Business decisions are made exclusively in the best interests of the company. Conflicts of interest with private matters or other economic or other activities, including those of relatives or other related persons or organizations, should be avoided from the outset. If they do arise, they must be resolved in accordance with the law. This requires disclosure of the conflict.

Fair Competition

The principle of integrity also applies in the battle for market share. Every employee is obliged to comply with all rules of fair competition. In particular, employees are not permitted to hold discussions with competitors in which prices or capacities are agreed upon. Agreements with competitors regarding a waiver of competition or the submission of bogus bids in tenders are also prohibited.

Employees of ESKA Automotive GmbH may not offer, receive or accept any benefits from business partners that could impair an objective and fair business decision or even give the appearance of doing so.

Corruption and antitrust violations threaten the success of our company and will not be tolerated.

3 Behaviour Towards Colleagues and Employees

Equal Treatment and Non-Discrimination, Women's Rights

A corporate culture of equal opportunities, mutual trust and mutual respect is of great importance to us. We treat all employees equally, regardless of gender, age, culture, ethnic origin, sexual identity, disability, religious affiliation or ideology.

We are committed to the UN Convention on Women's Rights 1979/1981 and to equal rights for men and women. In our company, we treat men and women and employees with different sexual identities equally.

Discrimination on the basis of gender is not permitted. Pregnant women and mothers enjoy our special protection.

Sexual harassment, like all other forms of harassment in the workplace, is generally prohibited.

Vacancies in the company are filled on the basis of qualifications, professional experience and general professional and personal suitability, regardless of gender, age or ideology. We support career choices that are free of gender stereotypes.

Remuneration in our company is based on a function-related, gender-neutral salary system. We support the compatibility of family and career for men and women alike. This applies to both childcare and the care of relatives.

We support and promote women and men equally in their career planning and advancement to management positions through appropriate training and further education programs.

Human and Employee Rights

The employees of ESKA Automotive GmbH respect internationally recognized human rights and support their observance. We reject any form of forced or child labor.

We recognize the right of all employees to form employee representatives on a democratic basis within the framework of internal company regulations. The right to appropriate remuneration is recognized for all employees. Remuneration and other benefits comply with at least the respective national and local legal standards.

Cooperation between the employer and the elected employee representatives is based on trust and is in the interests of both the employees and the company. There is freedom of association and collective bargaining takes place through the elected employee representatives.

Occupational Health and Safety

The safety and health of all employees is a corporate goal of equal importance to the quality of our products and our economic success.

Occupational safety and health protection are an integral part of all operational processes.

Every employee promotes safety and health protection in their working environment and complies with occupational health and safety regulations. Every manager is obliged to instruct and support their employees in fulfilling this responsibility. Compliance with working hours in accordance with German law is also a fundamental part of this.

4 Conduct Within the Company

Donations

ESKA Automotive GmbH is an active member of society and is therefore involved in a variety of ways. As a company, ESKA Automotive GmbH makes monetary and material donations to education and science, art, culture, sport and social causes.

Donation requests are submitted to our company by a wide variety of organizations, institutions and associations. The following rules apply to the allocation of donations: Donation requests from individuals are generally rejected. Payments to private accounts are not permitted.

We do not make any financial contributions, in particular donations and sponsorship, to political parties in Germany or abroad, party-affiliated or party-like organizations, individual elected representatives or candidates for political office.

Public Appearance and Communication

We respect the personal dignity, privacy and personal rights of each individual, as well as the right to freedom of expression.

Every employee should be aware that they may be perceived as part of and representative of ESKA Automotive GmbH even in their private life and are therefore required to uphold the company's image and reputation through their behavior and conduct in public, especially towards the media.

When expressing private opinions, we take care not to associate the respective function or activity at ESKA Automotive GmbH with the private statement.

Sustainable Environmental Protection

Sustainable environmental protection and resource efficiency are important corporate goals for us.

When developing products and operating production facilities, we take care to ensure that any impact on the environment and climate is kept to a minimum.

Every employee is responsible for conserving natural resources and contributing to the protection of the environment and climate through their individual behavior.

5 Handling of Information

Data Protection and Information Security

The protection of personal data, especially that of employees, customers and suppliers, is of particular importance to ESKA Automotive GmbH.

We only collect or process personal data if this is absolutely necessary for the performance of the respective work task or if it is required by law. No personal data may be collected or processed without the consent of the person concerned or unless it is legally permissible.

Confidential Company Information

All employees of ESKA Automotive GmbH take all necessary steps to protect confidential information and business documents from access and inspection by unauthorized colleagues or other third parties in an appropriate manner.

Reporting, Accurate Accounting and Records

ESKA Automotive GmbH is committed to the values of reliability and honesty, credibility and integrity. We therefore attach great importance to open and truthful reporting and communication on the company's business transactions to employees, customers, business partners, the general public and government institutions.

We are all responsible for ensuring that we achieve a true, transparent and complete representation of our business activities through correct accounting and financial reporting. We therefore expect all relevant records – from research results to expense reports – to be prepared with the same care and integrity.

Every employee ensures that both internal and external reports, records and other company documents are prepared in accordance with applicable legal regulations and tax laws and regulations, and are therefore always complete, accurate and timely.

Our internal control systems ensure that all data and associated documentation meet legal requirements.

6 Protection of Company Property

- (1) All employees of ESKA Automotive GmbH use the property and resources of the company appropriately and carefully and protect them from loss, theft, misuse or destruction.
- (2) Every employee is obliged to inform their superior immediately if assets are used in a manner that contravenes the above.
- (3) We use the company's tangible and intangible property exclusively for business purposes and not for personal purposes, unless expressly permitted.

7 Implementation and Control

- (1) The management of ESKA Automotive GmbH actively promotes the broad communication of the Code of Conduct and ensures its sustainable implementation. Compliance with the law and observance of the Code of Conduct must be regularly monitored in all organizational units of ESKA Automotive GmbH.
- (2) Our managers have a special role model function and their actions are measured to a particular degree against the Code of Conduct. They are the first point of contact for questions regarding understanding the regulations and ensure that all employees are familiar with and understand the Code of Conduct. As part of their management responsibilities, they prevent unacceptable behavior and take appropriate measures to avoid violations of the rules.

8 Complaints and Reports

Any employee may lodge a personal complaint with their supervisor, the human resources department or the employee representative body, or report circumstances that suggest a violation of the Code of Conduct. The matter will be thoroughly investigated. Appropriate measures will be taken where appropriate. All information and documents will be kept strictly confidential. Retaliatory actions of any kind will not be tolerated.

Management
ESKA Automotive GmbH