Code of Conduct Gunold GmbH

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Preamble – Our Fundamental Understanding of Responsible Corporate Governance

In addition to highest product quality and excellent customer service, we also stand for fair collaboration, sustainability, and social responsibility. The Code of Conduct of Gunold GmbH is our foundation for integrity and compliance.

We commit ourselves to socially responsible corporate governance. For us, this means that we incorporate direct and indirect impacts of our business activities on society and the environment into our decisions and actions. Our goal is to achieve a balance between economic, social, and ecological interests.

For all departments and functions, the Code of Conduct always serves as a binding foundation. It helps us make decisions in line with our corporate values, applicable laws and regulations, as well as voluntary commitments as outlined in the Code of Conduct.

Should national regulations conflict with our Code of Conduct or local circumstances make full compliance difficult, we still strive to meet the requirements of the Code of Conduct as much as possible. In case of discrepancies between legal regulations and our requirements, the stricter provision always applies.

We expect our business partners to comply with all relevant local labour, health, safety, and environmental laws or regulations. If our standards exceed local legal requirements, we expect our business partners to meet these higher standards.

Aileen Gunold

Managing Director

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Managing Director

GUNOLD
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Human Rights and Labour Standards

We respect human dignity and uphold internationally recognized human rights, as set out in particular in the United Nations (UN) Universal Declaration of Human Rights and addressed in the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

In all our business activities, we strive to neither cause nor contribute to human rights violations.

Employment Relationships

We treat our employees with respect. We reject any form of unlawful punishment, abuse, harassment, intimidation, or other degrading treatment. We comply with applicable labour laws in all employment relationships. Employees must be provided with understandable information about the essential terms of employment, including their rights and obligations, working hours, compensation, payment arrangements and modalities, health and safety regulations. Communications must be understandable to all employees.

Prohibition of Child Labour and Protection of Young Workers

We do not tolerate child labour and comply with the applicable legal minimum age for employment. For individuals under 18 years of age, the rights of young workers must be respected; they may only be employed if it is ensured that the working and employment conditions do not pose a danger to their health, safety, or morals, nor are harmful to their development.

Prohibition of Forced Labour

We reject any form of forced or compulsory labour, including any form of debt bondage, serfdom, slavery or practices similar to slavery, human trafficking, or other involuntary labour and services that are incompatible with internationally recognized labour and social standards.

Compensation

We comply with legal requirements for the remuneration of work. We ensure that the wages we pay do not fall below the legally established minimum wage. We do not tolerate unlawful wage deductions, including wage deductions as a disciplinary measure.

Working Hours

We comply with legal requirements regarding working hours, including overtime, breaks, and vacation. Overtime is compensated or paid at least in accordance with legal regulations; ordering employees to do overtime is regarded as an exception and done on a legal or contractual basis only.

Freedom of Association

We respect the right of employees to freedom of association, assembly, and collective bargaining, as far as legally permissible and possible.

Diversity and Inclusion, Prohibition of Discrimination

We promote a work environment that enables inclusion and values the diversity of our employees. We are committed to equal opportunities and reject any form of discrimination or unjustified unequal treatment

in employment, such as based on national and ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion, or belief.

Health and Safety at Work

We comply with national and international occupational health and safety standards and ensure a safe and health-promoting work environment to maintain the safety and health of our employees, protect third parties, and prevent accidents, injuries, and work-related illnesses. This includes regular risk assessments of workplaces and the implementation of appropriate hazard prevention and precautionary measures, including the provision of suitable personal protective equipment. We ensure that our employees are trained in all relevant occupational safety topics.

Protection of Environment and Climate

We take our ecological responsibility seriously by complying with applicable legal requirements and recognized standards for the protection of the environment and climate and making efforts to continuously improve the environmental and climate impact of our business activities. We have taken appropriate measures that are aligned with legal and internationally recognized standards and cover, among other things:

- Proper and responsible handling of hazardous substances and other chemicals as well as waste, including disposal;
- Efforts to reduce or avoid waste and minimize emissions from operations (e.g., wastewater, exhaust air, noise, greenhouse gases);
- Conservation of natural resources, such as through measures to save water, chemicals, and other raw materials;
- Promotion of the use of circular and other climate- and environmentally friendly technologies, processes, raw materials, and products;
- Efforts to increase energy efficiency.

Ethical Business Practices and Integrity

We pursue only legitimate business goals and practices and expect the same from our business partners. We treat our business partners and customers fairly and respectfully. We respect the different legal, economic, social, and cultural backgrounds and circumstances of the countries and regions in which we operate. We align our business activities with universally accepted ethical values and principles, including integrity and respect for human dignity. We advocate for free and fair global trade and comply with the laws and regulations of the countries and regions in which we operate.

Corruption, Trade Control, Money Laundering

We reject any form of bribery and corruption and avoid even the appearance of it – whether in the form of granting or accepting improper advantages. Benefits may only be granted or accepted within the framework of internal guidelines and applicable laws. We act in accordance with applicable import and export control regulations and comply with legal requirements for the prevention of money laundering.

Donations and Sponsorship

As part of our social responsibility, we make voluntary donations to charitable organizations. These donations are not made to gain business advantages. We provide sponsorship funds based on a contractually agreed commercial return, with the aim of enhancing our public reputation. Donations and sponsorship activities are carried out only within the framework of applicable laws and internal guidelines to avoid conflicts of interest.

Fair Competition

We advocate for free and fair competition. We do not tolerate anti-competitive agreements and ensure that we act in accordance with applicable antitrust laws. We reject competitive advantages through unfair business practices.

Data Protection, Data Security, Protection of Intellectual Property

We respect the personal rights of our employees, business partners, and customers and comply with applicable legal and regulatory requirements for the processing of personal data and information security. We carefully protect entrusted trade secrets and other confidential information and data of our employees, business partners, and customers from unauthorized acquisition, use, and disclosure, as well as loss. To this end, we use appropriate and adequate technical and organizational means in compliance with legal requirements. We respect the intellectual property of our business partners, customers, and other third parties and ensure that sufficient precautions are taken to protect intellectual property rights when transferring know-how and technologies.

Quality Management and Consumer Interests

To ensure compliance with the quality standards we have defined, we have established a quality management system with an appropriate organizational structure, guidelines, procedures, and processes.

As far as our products and services affect consumer interests, we have taken appropriate measures to ensure the safety and quality of the products or services we offer. We ensure that our products or services comply with the relevant legal consumer protection regulations. In the context of information and sales activities, we consider consumer interests by applying fair business, marketing, and advertising practices.

Financial Accounting and Reporting

We strictly comply with legal requirements for proper accounting and financial reporting. Transparency and accuracy are of the highest priority, as irregularities can have serious consequences for the company and the responsible individuals.

Implementation

We make appropriate and reasonable efforts to continuously comply with the contents of the Code of Conduct. We have established suitable measures and processes for this purpose and document their implementation internally in an appropriate manner. Management regularly informs itself about the implementation and work of the responsible departments and individuals.

Communication and Training

We communicate the contents of the Code of Conduct to our employees, business partners, and other key stakeholders and provide our employees with appropriate training on individual topics of the Code of Conduct. We expect our employees to comply with the Code of Conduct.

Expectations of Our Supply Chains, Control Measures

The contents of the Code of Conduct also reflect our expectations of our suppliers and other contractual partners in our supply chains. We expect them to align with the contents of the Code of Conduct or apply a comparable code of conduct and encourage them to demand this expectation from their contractual partners in their supply chain.

We select suppliers, service providers, and partners carefully based on objective criteria and utilize competition. Our collaboration with business partners is always in accordance with legal requirements and our internal guidelines and principles.

We generally aim for long-term, partnership-based business relationships. Therefore, we identify and review our contractual partners appropriately before entering into a supply relationship, e.g., through self-disclosure, supplier evaluation, or similar methods. If violations are identified, we reserve the right to take appropriate contractual consequences, including termination of the business relationship. In any case, we expect appropriate measures to be taken to prevent or remedy identified violations.

Reporting Violations

We take every violation of the Code of Conduct seriously. When reports of violations are received, we initiate measures for proper and confidential clarification and take appropriate countermeasures as needed for remedy or prevention.

Employees are encouraged to speak with their supervisors and seek advice from the responsible departments if they have questions, uncertainties, or suspect violations of internal and external regulations. The HR department and employee representatives are available to support them.

Employees can also report violations of the Code of Conduct through the internal whistleblower system. These reports can be made anonymously, and the identity of the whistleblower will not be disclosed.